

# Walgett Shire Council

## Annual Report 2024



# ACKNOWLEDGEMENT OF COUNTRY

*Where we live. Where we work. Where we grow.*

We sincerely acknowledge the first people, the Gamilaroi and Yuwaalaraay people, traditional custodians of the land & waterways, the spiritual and cultural connectors within our Local Government Area.

Over the last fifty or more years significant steps towards reconciliation have been undertaken, this journey is ongoing.

We all have a role to play in building resilience and determination in maintaining the importance of our First Peoples.

The cultural connections, identity and traditions are vital in acknowledging and respecting the world's oldest living culture. We pay our respect to Elders past, present and emerging.



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## Mayor's message

### Foreword from Mayor, Jasen Ramien,

On behalf of my fellow Councillors and the staff of Walgett Shire Council, it is my pleasure to present the 2023/2024 Annual Report.

After facing significant challenges over the last few years, the last 12 months has proved how resilient we are as a community, as Council moves towards delivering community identified priorities.

Across the Shire, there have been significant improvements made, and steps put in place for future projects.

From our capital works program, The Come By Chance road upgrade is finally set to go ahead after receiving an acceptance of a variation from our funding bodies.

The Collarenebri Artesian Hot Spring was opened to the public in September 2024, and we have received great feedback from both the community and the many tourists who utilise it.

With the new Council, will come a revision of the Long-Term Community Strategic Plan, which will serve as a roadmap into the future, and we believe that Walgett Shire is heading in the right direction, despite our many challenges.

Each one of our villages and towns are unique and it would be remiss of me not to thank the efforts of our tireless volunteers and committees who continue to put on some of the best events in the west. From the Colly Carp Muster, the Opal Festival, the Come-By-Chance Races, the Bushmen's carnival to the Let's Dance Festival in Carinda. We have proven that our small towns have big hearts.

I look forward to seeing our communities become even stronger in the future.

**Cr Jasen Ramien**



**Mayor**



# Introduction from the General Manager

## On behalf of Walgett Shire Council, I am pleased to present the Annual Report for 2023/2024.

This past year has been quite incredible. When I started with Council in July 2023, Council had just made a decision to decommission the Walgett Memorial Swimming Pool, we had the Hudson Bush Fires in November 2023 and then one of the most terrible things that can happen in any workplace – the death of a contractor in December.

Just one of these things occurring can have a significant impact on an organisation, to have all three and continue to provide services and kick goals is a pretty incredible outcome and I'm very proud to have joined a team that displays such strong resilience.

The recommissioning the Walgett Memorial Swimming Pool with the support of the NSW Government, took a massive effort from the Infrastructure, Water, Building and Urban Services teams. The pool reopened on 27th of December 2023, with Council also operating it. We trained 9 new lifeguards and over the season provided casual employment for 15 people. The importance of the pool as a community hub was amplified by the hot summer weather and the pool saw more than 10,000 attendees while it was open.

The Hudson Bush Fires reminded me how resilient our outback communities can be. Whilst the RFS was the lead agency during the event, Council provided significant support during the event, including grading services, supply of water and community advocacy. The clean up and recovery following the event was challenged by the non-traditional nature of the community affected by the fires, but we got there in the end, dealing with asbestos and recovery.

While we've been responding to our environment, the team at Walgett Shire Council has also been busy delivering terrific outcomes for our community, most notably in the tourism, community and roads sectors.

Despite a tough environment, we have completed the construction of the Collarenebri Artesian Pool, new toilet blocks at both Alex Trevallion Park and Apex Park in Walgett and the Lions Park in Lightning Ridge and the Walgett Splash Park.

Some of our planned capital works and road maintenance were delayed due to an increased amount of flood and fire damage remediation works, however we have every confidence that these projects will reach completion in the near future.

Looking forward, the team is excited by the opportunity of developing a new four-year Delivery Plan and 12-month Operational Plan and Budget with a newly elected Council and our community.

This plan will set strategic objectives and strategies which align to the 2025-2035 Long-Term Community Strategic Plan which is currently being developed after seeking input from our communities.

Our staff at Council is filled with caring, compassionate, and talented team members and I'm excited to see what they can achieve.

As part of our commitment to our population, there is significant investment allocated to the planning for the Walgett Pool refurbishment

We are continuing to maintain, protect and upgrade our natural environment, parks, and open spaces.

This includes a commitment to providing high quality leisure and recreation places for our residents with investment in initiatives such as Walgett Skatepark and Collarenebri Primitive Campground Upgrade.

Our annual Community Satisfaction Survey results show that there is room for improvement when it comes to meeting the needs of our residents, but with a new Council, a new Organisational Structure, and a proactive community, we are heading in the right direction.

Waste, garbage removal, water quality and road maintenance ranked high amongst our services valued by the community.

As well as these fundamental services, we are maintaining strong infrastructure with investment in roads, footpaths and drains to ensure Walgett shire remains a liveable community.

We are also working on our goals for building inclusion, accessibility, and connection for everyone who lives, visits, and works in Walgett.

This will be delivered through initiatives such as developing our new Disability Access and Inclusion Action Plan and Reconciliation Action Plan.

We are ensuring community connectedness remains a strong focus through our support of Arts, Libraries, Youth Services, and community organisations.

This was highlighted by our continued financial and in-kind support to events across the Shire including the Walgett Show, Let's Dance Festival in Carinda, the Grawin Show, the Lightning Ridge Opal Festival and Come-by-chance races.

Council's financial position remains strong with significant community assets under our stewardship.

This year we have been able to deliver and/or plan for significant projects which will benefit our community for years to come.

This was made possible through prudent financial management which has allowed us to improve our facilities whilst maintain a robust financial position.

I would like to take the opportunity to acknowledge Council, our team and many partners who have contributed to delivering for our community this year.



**Megan Dixon**

*Megan Dixon*

**General Manager**

## Your Councillors



**Jasen Ramien**  
Mayor



**Colin Hundy**  
Deputy Mayor



**Sue Currey**  
Councillor



**Alf Seaton**  
Councillor



**Ian Woodcock OAM**  
Councillor



**Greg Rummery**  
Councillor



**Daniel Walford**  
Councillor



**Jane Keir OAM**  
Councillor



**Michael Cooke**  
Councillor



# Community Snapshot

This information will help to answer the questions of “where are we now?” and provide an evidence base for determining “where we want to be in the future”.

## Introduction

This Economic & Community Profile has been prepared to provide a comprehensive overview of the Walgett Shire in relation to a broad range of economic and community indicators.

Information includes analysis of how Walgett Shire fares compared to its regional neighbours, and also provides a snapshot of each of the three main settlements: Walgett, Lightning Ridge and Collarenebri.

For the purpose of this document, the regional context has been defined to include the local government areas of:

- Balonne (over the border in Queensland)
- Bourke
- Coonamble
- Moree Plains
- Narrabri

Where possible, data that shows trends over time has been included.

The information included in this Economic & Community Profile will enable the Walgett Shire community to have informed discussions about priorities for the future as the next Community Strategic Plan is developed.

### Notes:

Much of the data collated into this Economic & Community Profile has been sourced from the Australian Bureau of Statistics Census data from 2011, 2016 and 2021. There are some anomalies with this data:

- At times, the data has been collected in a different way during different Census dates. This makes comparison over time challenging.
- There are some questions that have only been asked at one or two of the Census dates included here.
- When percentage data is collected, it does not always add up to 100%. Sometimes this is due to the ‘not stated’ responses to that Census question, which on occasions accounts for a significant proportion of respondents.



21.2% of population identified as Aboriginal or Torres Strait Islander



50.7% Male  
49.3% Females

5,519

In 2023, Walgett Shire's estimated population

44 YO

Median age in 2021

## Population



Walgett Shire's estimated resident population in 2023 was 5,519. In 2023, Walgett Shire's estimated population comprised 13.2% of the region's estimated population (compared to 14.5% in 2011, 14.1% in 2016 and 12.8% in 2021).

The population has been declining over recent years, from 6,454 in 2011 and 6,107 in 2016.

This is reflected across the region, with all areas experiencing a population decline over the same period.

Our median age is increasing (ie the population is getting older), from 41 year in 2011 to 44 years in 2021. This is similar for all other areas across the region, except Coonamble where the population is getting younger.

Proportionally, there were slightly more males (50.7%) than females (49.3% in our Shire in 2021, reflecting the regional profile.

In 2021, 21.2% of our population identified as Aboriginal or Torres Strait Islander, down from 29.4% in 2016 and 28.1% in 2011. Regionally, the proportion of the population identifying as Aboriginal or Torres Strait Islander has remained steady (23.4% in 2021, compared to 23.5% in 2016 and 22.7% in 2011).

Across the region, there has been a decline in the number of families. In Walgett Shire, there were 1,510 families in 2011, 1,394 families in 2016 and 1,012 families in 2021. The average number of children per family has dropped slightly from 2 (in 2011 and 2016) to 1.9 in 2021.

Walgett Shire has consistently had more single-parent families than the regional average (21.6% in 2021 compared to 19.9% regionally).

Across the region, a significant proportion of residents live outside the main settlements in each local government area (LGA). Walgett Shire has one of the highest proportions of residents who live outside the main settlements.



# Community Snapshot

## Ancestry

Most of our residents were born in Australia (79.3% in 2011, 77.4% in 2016 and 64.8% in 2021). This is less than our regional neighbours, with up to 6% more residents born in Australia over the same period.

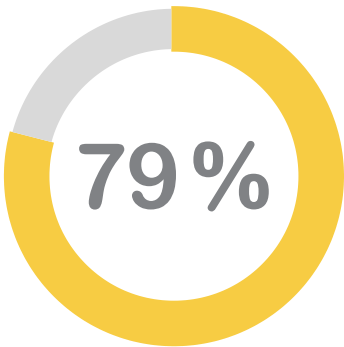
The next most common countries of birth for our residents were England (less than 2%) and New Zealand (approximately 1%). This was reflected across the region, however some of our neighbouring local government areas also had residents born in South Africa, USA, Nepal and India in their top three countries of birth.

Most residents in Walgett Shire and across the region report their ancestry as Australian. In our Shire this has decreased over time (from 33.6% in 2011, to 28.7% in 2021). English and Irish ancestry is also commonly reported in Walgett Shire and across the region. Over time there has been an increase in the number of residents reporting Australian Aboriginal ancestry (from 7.1% in 2016 to 20.3% in 2021).

English is the most common language spoken at home, although a smaller proportion of people in our Shire speak only English than occurs regionally. In 2011, 85.8% of Walgett Shire residents reported speaking only English at home (compared to 90.0% regionally). In 2016, 82.8% of Walgett Shire residents reported speaking only English at home (compared to 84.3% regionally). In 2021, 68.4% of Walgett Shire residents reported speaking only English at home (compared to 79.9% regionally).

In Walgett Shire, other languages spoken at home include Serbian, Croation, German and Gamilaraay. Elsewhere across the region, other languages spoken at home include Afrikaans, Tongan, Tagalog, Urdu, Thai, Cantonese, Nepali, Tok Pisin, Dari, Italian, Malayalam, Greek, Mandarin, Vietnamese, Tamil, Filipino and other Australian Indigenous languages.

While overseas migration into Walgett Shire and the region generally has brought new residents in, migration out of the Shire and the region to elsewhere in NSW or Australia has been greater, resulting in a net loss of population. This accounted for a population reduction of 162 in 2011, 56 in 2016 and 37 in 2021 in Walgett Shire. Across the region, there was a population reduction of 714 in 2011, 610 in 2016 and 203 in 2021.



**79.3% of our residents were born in Australia**

## Education



The number of children enrolled in a preschool program has been declining over recent years. While there has been a reduction regionally, in Walgett Shire the decline in numbers has been significant: from 144 and 146 in 2011 and 2016 respectively, to only 84 in 2021.

The number of children attending primary school has also dropped markedly in 2021 (335) down from 2016 (518) and 2011 (533), reflecting a drop regionally in primary school attendance.

The number of children attending secondary school has also reduced somewhat from 2011 (252) and 2016 (234) to 2021 (209). This is also reflected in the regional numbers attending secondary school.

The number of residents attending a tertiary institution (including TAFE, university and other higher education institutions) has remained steady in the region (1,388 in 2011, 1,152 in 2016 and 1,296 in 2021). However, the number of Walgett Shire residents attending a tertiary institution has almost halved over the same period (from 194 in 2011 to 109 in 2021).

Across the region, a large proportion of residents report Year 10 as their highest level of educational attainment (17.5% in 2016 and 16.4% in 2021). In Walgett Shire, the highest level of educational attainment is similar: with 18.2% and 14.3% attaining Year 10 (reported in 2016 and 2021 respectively). Many Walgett Shire residents also reported as their highest level of

education attainment Year 9 or below (15.6% reported in 2016 and 11.1% reported in 2021) and Certificate III qualification (11.4% in 2016 and 11.1% in 2021).

For those residents who had undertaken tertiary study, the most common fields of study across the region were Engineering and related technologies (13.9% in 2011, 12.5% in 2016 and 11.6% in 2021) followed by Management & Commerce (12.0% in 2011, 11.0% in 2016 and 10.8% in 2021). This was similar in Walgett Shire, with Education and Society & Culture also coming in the top three fields of study.

*[Literacy and numeracy is measured by NAPLAN results. However, these are available only at individual school level or State/National level, and are not available by LGA]*

**“Across the region, a large proportion of residents report Year 10 as their highest level of educational attainment”**

# Community Snapshot

## Income

Walgett Shire residents typically have a significantly lower income than their regional peers. In 2011, the median personal weekly income for Walgett Shire residents was \$386 (compared to \$512 regionally), in 2016 it was \$464 (compared to \$611 regionally), and in 2021 it was \$556 (compared to \$742 regionally).

Similarly, Walgett Shire households typically have significantly lower income than their regional peers. In 2011, the median household weekly income was \$706 (compared to \$943 regionally), in 2016 it was \$806 (compared to \$1,123 regionally) and in 2021 it was \$1,001 (compared to \$1,362 regionally).

In 2023, Walgett Shire’s estimated resident population comprised 13.2% of the region’s estimated population. However, Walgett Shire accounted for 20.9% of all Health Care Card holders in the region.

## Child Care

Access to childcare is an important community indicator. It enables parents to pursue employment and education opportunities, as well as to provide child-free time to undertake activities such as health care appointments and grocery shopping.

Quality childcare is an early contributor to a child’s development and can be important for future educational and social development.

In 2024, across the Walgett Shire there were six childcare providers offering 187 places.

*[Council to identify childcare vacancy, enrolment and waiting list rates]*

In 2023, Walgett Shire residents were in receipt of a range of Government pensions and benefits (at a significantly higher rate than the rest of the region), including:

- Abstudy (excluding living allowance) – 17.9% of the region’s recipients
- Age pension – 19.8% of the region’s recipients
- Austudy – 25% of the region’s recipients
- Carer allowance – 21.2% of the region’s recipients
- Commonwealth Rent Assistance – 17.1% of the region’s recipients
- Disability support pension – 24% of the region’s recipients
- Job seeker allowance – 23.4% of the region’s recipients
- Youth Allowance – 22.3% of the region’s recipients.



Labour force participation

# FARMING

Top 3 industries where people work

6.7%

Unemployment rate

52.7%

Worked a 40 hour work week

## Employment



Walgett Shire has experienced higher rates of unemployment and lower rates of labour force participation than the region generally. In 2011, the unemployment rate in Walgett Shire was 7.9% (compared to 6.2% regionally). In 2016 it was 10.7% (compared to 7.3% regionally) and in 2021 it was 6.7% (compared to 4.8% regionally). Labour force participation in Walgett Shire in 2011 was 49.5% (compared to 58.9% regionally). In 2016 it was 47.2% (compared to 55.3% regionally) and in 2021 it was 41.8% (compared to 54.1% regionally).

A lower proportion of Walgett Shire residents (aged 15 years and over) are employed full-time than elsewhere across the region. In 2011, 61.4% of Walgett Shire residents were employed full time (compared to 64.0% regionally). In 2016 it was 56.4% (compared to 61.4% regionally) and in 2021 it was 59.2% (compared to 63.5% regionally).

Across the region since 2011, farming (sheep, beef and grain farming) is one of the top three industries where people work. School education, local government administration, hospitals and public order and safety also feature as key industries where people work, including in Walgett Shire.

The most common occupation, in Walgett Shire and regionally, is Managers (accounting for almost one quarter of occupations). Other key occupations include Labourers, Professionals, Community & Personal Care services, Technicians & Trade, Clerical & Administration, and Machinery operators & drivers.

Across the region and Walgett Shire, the majority of employed people report that they worked 40 hours or more per week. In Walgett Shire in 2011, 52.2% worked 40 hours or more per week (compared to 53.3% regionally). In 2016 it was 47.7% (compared to 49.2% regionally) and in 2021 it was 46.8% (compared to 50.1% regionally).

While the primary method of travelling to work across the region is by car (as the driver), Walgett Shire had a higher than regional average proportion of people who walked to work (13.8% in 2011, 12.6% in 2016 and 10.2% in 2021 compared to 10.3% regionally in 2011, 9.2% in 2016 and 7.7% in 2021). Travelling by car as a passenger was also one of the top three methods of travel to work, and in some places a proportion of people (8 – 15%) worked from home.

The regional average (21.8% to 26.7%) of people providing unpaid care for a child or children was higher than the proportion of Walgett Shire residents (16.2% to 23%). However, a slightly higher proportion (10.4% to 11.1%) of Walgett Shire residents provided unpaid assistance to a person with disability, health condition or aged than the regional average (10.5 to 10.8%)

The proportion of residents who volunteer for an organisation or group has been declining across NSW over recent years, and this is reflected in Walgett Shire (22.6% in 2011, down to 14.8% in 2021) and regionally (24.1% in 2011 down to 17.0% in 2021).

# Community Snapshot

## Housing

Across Walgett Shire, separate (detached) houses make up the majority of occupied dwellings: 2,112 of 2,492 dwellings in 2011; 1,892 of 3,693 dwellings in 2016, and 1,252 of 2,839 dwellings in 2021.

Walgett Shire has the highest proportion of 'other' dwellings (such as caravans and tents) than other local government areas across the region. In 2011, there were 242 other dwellings (of a total of 456 regionally), in 2016 there were 186 (of a total of 423 regionally), and in 2021 there were 236 (of a total of 359 regionally).

Walgett Shire has fewer bedrooms per dwelling (2.7 or 2.8) than the regional average (3.1), but also has fewer people per household (2.2 or 2.3) than the regional average (2.4 or 2.5).

There is a higher proportion of unoccupied private dwellings in Walgett Shire than regionally. In 2011, 926 (or 27.1%) of dwellings were unoccupied (compared to 20.1% regionally). In 2016 there were 803 (or 26.0%) unoccupied dwellings (compared to 19.7% regionally). In 2021 there were 416 (or 26.0%) unoccupied dwellings (compared to 19.4% regionally).

A higher proportion of Walgett Shire residents own their home outright (41.0% in 2011, 38.0% in 2016 and 41.4% in 2021) than the regional average (35.7% in 2011, 34.1% in 2016 and 35.3% in 2021), but has a significantly lower proportion of residents who own their home with a mortgage (13.9% in 2011, 13.1% in 2016 and 14.8% in 2021) compared to the regional average (22.4% in 2011, 22.7% in 2016 and 22.4% in 2021).

The proportion of residents who rent their home is similar in Walgett Shire (36.4% in 2011, 39.5% in 2016 and 31.0% in 2021) as it is regionally (35.8% in 2011, 36.6% in 2016 and 32.0% in 2021).

In 2011, 17.9% of rentals from a Government authority across the region were in Walgett Shire. In 2016, 19.6% were in Walgett Shire, and in 2021, 11.6% were in Walgett Shire.

In 2011, 28.7% of rentals from a community housing service across the region were in Walgett Shire. In 2016, 34.6% were in Walgett Shire, and in 2021, 26.0% were in Walgett Shire.

Walgett Shire experiences lower monthly mortgage and weekly rent payments than the regional average. In 2011, Walgett Shire median monthly mortgage payments were \$810 (compared to \$1,046 regionally), in 2016 they were \$750 (compared to \$1,077 regionally) and in 2021 they were \$858 (compared to \$1,075 regionally).

In 2011, Walgett Shire median weekly rents were \$100 (compared to \$117 regionally), in 2016 they were \$145 (compared to \$159 regionally) and in 2021 they were \$180 (compared to \$202 regionally).

The median sale price of houses in Walgett Shire is significantly less than the regional average. In 2018, the median sale price of a house in Walgett Shire was \$110,000 (compared to \$178,333 regionally). In 2021, it was \$115,000 (compared to \$173,333 regionally) and in 2023 it was \$87,500 (compared to \$203,958 regionally).

Walgett Shire has a significantly higher homelessness rate than the region as a whole. In 2011, the homelessness rate in Walgett Shire was 136 per 10,000 (compared to 52 per 10,000 regionally). In 2016, it was 193 per 10,000 (compared to 75 per 10,000 regionally) and in 2021 it was 269 per 10,000 (compared to 78 per 10,000 regionally).



2,839

Dwellings



Walgett Shire  
residents own their  
homes outright

\$87,000

Median sale price of houses

31%

Proportion of  
residents who rent

# Community Snapshot

## Wellbeing

Access to transport is a contributor to wellbeing. In rural and remote areas where public transport is very limited, access to a motor vehicle is an indicator for wellbeing. Walgett Shire has a higher proportion of dwellings with no motor vehicles than the regional average, and a lower average number of vehicles per dwelling than regionally.

In 2011, 13.7% of dwellings in Walgett Shire had no motor vehicles (compared to 10.4% regionally). In 2016, 12.7% had no vehicles (compared to 8.7% regionally) and in 2021, 7.7% had no vehicles (compared to 7.1% regionally).

In 2011, the average number of vehicles per dwelling in Walgett Shire was 1.6 (compared to 1.8 regionally). In 2016 it was 1.7 (compared to 1.9 regionally), and in 2021 it was 1.9 (compared to 2.0 regionally).

Walgett Shire has a higher proportion of people who need assistance with core activities (such as feeding, bathing) than the regional average. In 2011, 407 (or 6.3%) of Walgett Shire residents required assistance (compared to 4.6% regionally). In 2016, 385 (or 6.3%) required assistance (compared to 5.1% regionally), and in 2021, 318 (or 6.1%) required assistance (compared to 5.4% regionally).

In 2016, a lower proportion of Walgett Shire residents (58.4%) were able to access the internet from their home than the regional average (64.6%). This was significantly lower than the NSW average of 82.5%.

A sense of safety is a significant contributor to wellbeing. Walgett Shire’s crime rates are generally higher than the regional average for a range of offences.

The following table shows Walgett Shire’s crime rate for the 2023-24 year compared to the regional average (excluding Balonne in Queensland where offences are described differently, and Bourke with a smaller population where the rate is not calculated):

Offence	Walgett Shire rate per 100,000	Regional rate per 100,000
Domestic violence-related assault	3,680.2	2,165.1
Non-DV related assault	1,776.6	1,037.8
Malicious damage to property	2,900.7	2,184.4
Break & enter dwelling	1,178.4	1,437.6
Sexual assault	380.7	348.3
Intimidate/stalk/harass	4,278.5	2,546.9
Possess/use cannabis	997.1	570.7
Trespass	797.7	915.2
Breach Apprehended Violence Order	3,227.0	1,549.0
Breach bail conditions	4,151.6	1,966.3

## Economy & Industry

Walgett Shire hosts around 11% of the region's 6,384 businesses, including in 2023, 15 of the region's 166 businesses with a turnover of more than \$10 million.

The industries across the region (including in Walgett Shire) that employ the most people are Agriculture, Forestry & Fishing (around 25% of employees regionally) and Health care & Social services (around 11% of employees regionally). Other industries in the region with a high proportion of employees include Education & Training, Retail trade, Public administration & safety, Accommodation & food, and Mining.

The industries across the region with the most number of businesses (including in Walgett Shire) are Agriculture, Forestry & Fishing (with almost 3,000 businesses regionally), followed by Construction and Rental, hire & real estate (with around 600 businesses each regionally).

In 2020-21, Walgett Shire's Gross Regional Product was \$257 million (or 9% of the region's \$2,850 million GRP).

An indicator of economic activity and confidence is the value of building approvals. In 2021, building approvals in Walgett Shire were valued at \$15 million (or 24.2% of the region's \$62 million in building approvals). In 2022 and 2023 this had reduced to \$6 million per annum (or 5% of the region's \$120+ million and 7.9% of the region's \$76 million respectively).



## Council's Role

The Local Government Act requires Council to:

Provide strong and effective representation, leadership, planning and decision-making

Carry out functions in a way that provides the best possible value for residents and ratepayers

Plan strategically, using the integrated planning and reporting framework, for the provision of effective and efficient services and regulation to meet the diverse needs of the local community

Apply the integrated planning and reporting framework in carrying out their functions to achieve desired outcomes and continuous improvements

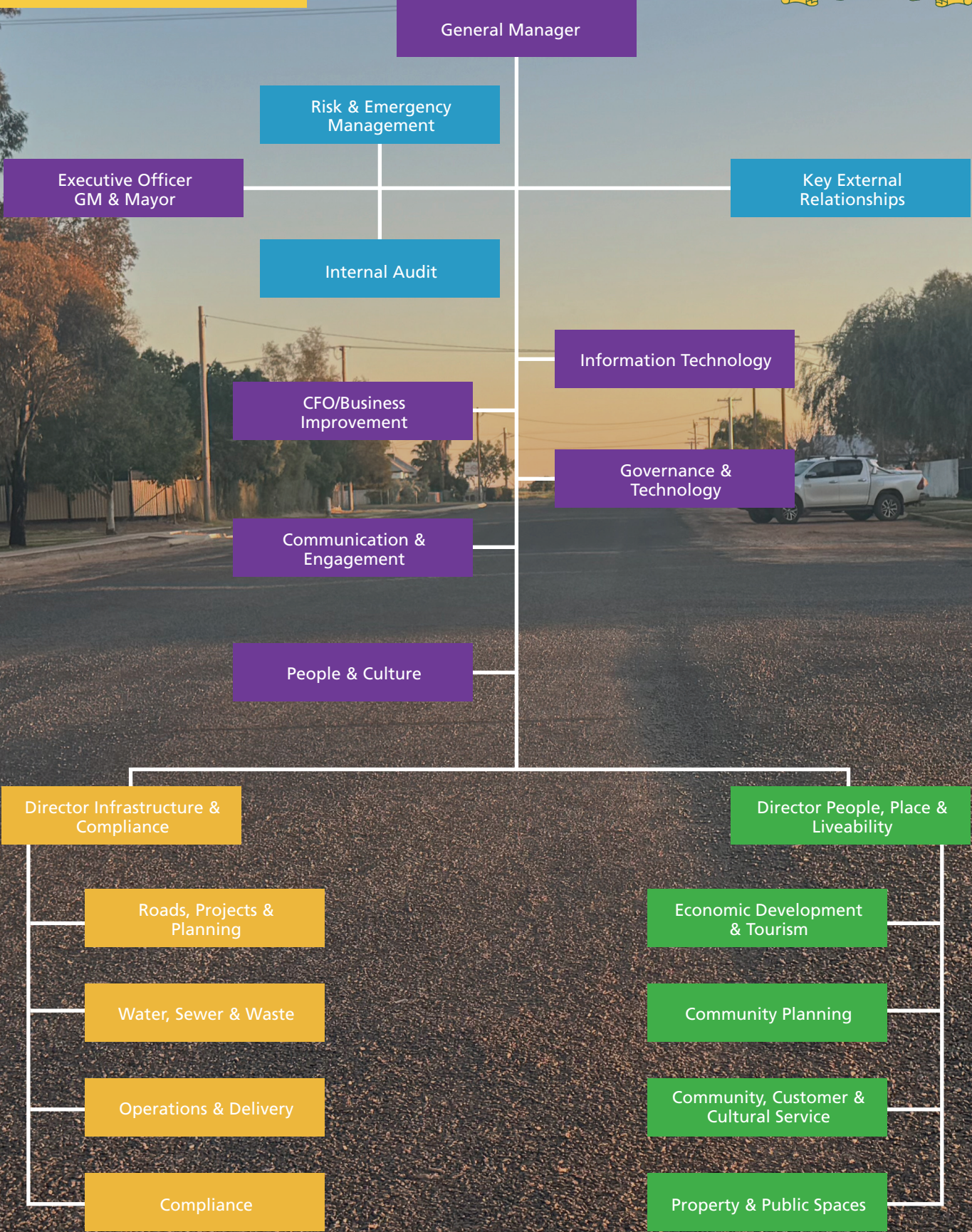
Work co-operatively with other councils and the State government to achieve desired outcomes for the local community.

Manage lands and other assets so that current and future local community needs can be met in an affordable way.

Work with others to secure appropriate services for local community needs

Be responsible employers and provide a consultative and supportive working environment for staff

# Organisational Chart



# FAST FACTS

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38✓

Bridges maintained

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1813.76km

Local roads maintained

---

30



Parks maintained

---

11

Council meetings held

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6134

Items borrowed (books, DVDs,  
audio, Mags etc)

559.16km



Regional roads maintained

\$566,397

worth of contributions made

8,184

Local visitors to the Libraries

181

Dogs rehomed

1,712

Tourist visitors to the Libraries



200,000

Visitors to the region

2024

Winners in NSW Youth Week 2024

1408

Memberships

## Snapshot of Significant Achievements

### Fencing at the Lightning Ridge Sporting Oval

Council received \$84,153 through the Stronger Country Communities Fund (SCCF) Round 4 for this project.

Although it began in 2022, the project was delayed due to the impact of COVID-19. Originally planned to feature a white picket fence, Council, in consultation with oval users, decided to install a palisade fence instead.

This change was made to enhance community safety by providing protection from a drain that runs alongside the oval.

### Enhancing Gray Park

The SCCF Round 4 project at Gray Park is nearing completion. The seating has been replaced, with additional seating added.

The project came in under budget, allowing the remaining funds to be used to refresh the BBQ area, repaint the bus stop, and improve lighting.

### Come by Chance Road Reconstruction and Seal

No physical works have begun however Council were successful in having scope variation requests approved that were submitted to our two funding bodies. Variation request with the federal funding body (HVSPP) reduced the length of the road to be constructed with the current available funds to 30km, with additional grant funding to be sought to complete the remaining 24km. Infrastructure NSW, (the Funding partner has reviewed the information provided to them, which included a revised cost benefit analysis for the Project.

Now confirmation from both funding bodies has been received and variations are accepted, physical works can commence.

- Burranbaa Road Reconstruction and reseal – The road is complete. There is spray seal and linemarking outstanding for a 1km section where the Contractor removed and replaced a portion of defective gravel. This has now been completed.
- Hollywood Bridge – Spray seal works to the road either side of the new bridge was completed

### **Extension of the Collarenebri Showground and Racecourse**

This project, funded with \$77,168 from SCCF Round 4, is now complete.

The Collarenebri Jockey Club has been upgraded to include separate female facilities, including a shower and toilet, meeting Racing NSW standards.

### **Walgett Skate Precinct**

The Walgett Skate Precinct project is progressing quickly. The design phase is now complete, following extensive community consultation.



# Financial Information

Local Government Act Section 428 (4) (a) Council’s audited Financial Summary can be in Appendix B

## Principal Activities Delivery Program

### Local Government Act Section 428 (4) (a)

Every year, a report on the Council’s actual performance of its Principal Activities during 2023/2024 are detailed against the Actions detailed in the Delivery Program.

These actions are detailed in tables at the end of the State of the Shire report (PART TWO)

The state of the Shire report gives an overall summary of Council’s performance aligning to the goals of the Community Strategic Plan which were delivered during the previous Council term.

The financial information below if a record of all expenses associated with our principal operations.

## Rates and charges written off

### Local Government (General) Regulation 2021 Clause 132

Rates and Charges written off by Walgett Shire Council during 2023/2024

Description	Amount
Rates - Pension Rebates	\$95,317
(\$ 356 Local Government Act 1993)	
Rates - Donations	\$23,093
(\$ 356 Local Government Act 1993)	
S 713 Sale of Land Abandonments	\$53,079
Sundry rates and charges abandonments	\$5,386
Local Government (General) Regulation 2021, Clause 131 and council resolutions	997.1
TOTAL	\$176,875

# Mayoral and Councillors Fees

## Local Government (General) Regulation 2021 Clauses 217 (i) (a1) (i-viii)

As part of our reporting requirements, a statement of the total amount of money spent during the year on Mayoral fees and Councillor fees, provision of facilities for use by Councillors and payment of Councillor's expenses is made available to the public. The below summary includes a statement of the total amount of money expended during the year on the provision of such facilities and the payment of such expenses for the 12-month period 1 July 2023 to 30 June 2024.

In addition, Council is also required to provide separate details of the total cost of;

- Dedicated office equipment allocated to Councillors
- Attendance at conferences and seminars by Councillors
- Training of Councillors and provision of skill development
- Interstate visits by Councillors (including transport, accommodation and out of pocket expenses)
- Overseas visits by Councillors (including transport, accommodation and out of pocket expenses)
- Expenses of any spouse or partner who accompanied a Councillor
- Expenses involved in the provision of childcare for a Councillor or immediate family member

Name	Mayoral / Councillor Fees	Super	Office expenses	Accommodation/ Meal expenses	Training	Interstate Visits	Overseas Visits	Totals
Mayor J A Ramien	30,060	1,659	990	15,960	1,263	-	-	51,554
Clr C J Hundy	18,677	-	1,080	2,264	-	-	-	22,021
Clr J T Keir	17,413	-	1,080	470	-	-	-	19,227
Clr G L Rummery	14,491	716	1,080	-	-	-	-	16,288
Clr I J Woodcock	13,030	717	1,080	-	-	-	-	16,905
Clr D R Walford	13,030	-	1,080	-	-	-	-	14,110
Clr A C Seaton	13,030	-	1,080	1,691	-	-	-	15,801
Clr S K Currey	13,030	717	1,080	465	-	-	-	15,291
Clr M A Cooke	13,030	-	1,080	1,802	-	-	-	15,912

# Mayoral and Councillor Attendance

## Civic Leadership and Governance.

During the 2023-2024 Financial Year, there was a total of 11 (eleven) Ordinary Meetings and two Extra Ordinary Meetings. Ordinary Meetings are held on the last Tuesday of the month, are open to the public, and livestreamed from our website, where you can also find recordings of previous meetings.

### 1 July 2022 to 30 June 2023 Council Meetings Attendance

Councillor	Ordinary Meetings	Extra-Ordinary Meetings
Clr Jane Keir	8	2
Clr Greg Rummery	11	2
Clr Michael Cooke	10	2
Clr Susan Currey	6	0
Clr Colin Hundy	10	2
Clr Jasen Ramien	8	2
Clr Alf Seaton	10	2
Clr Daniel Walford	11	0
Clr Ian Woodcock	10	2

## Mayoral and Councillor Overseas Travel

### Local Government Act Section 428 (4) (b)

### Local Government (General) Regulation 2021 Clause 217 (1) (a)

No overseas travel was undertaken during 2023/2024 by Councillors, Council Staff or persons representing Council.

## Contracts Awarded

### Local Government (General) Regulation 2021 Clause 132

Details of each contract awarded by the Council during 2023/2024 (whether because of a tender or otherwise), other than;

Employment contracts (that is, contracts of service but not contracts for service), and

Contracts for less than \$150,000 or such other amount as may be prescribed by the regulations for the period 1 July 2023 to 30 June 2024.

Included is the name of the contractor, the nature of the goods or services supplied by the contractor and the total amount payable to the contractor.



Name of Contractor	Goods / Services	Amount Paid in 2023/2024 incl GST
Batterline Earthmoving Pty Ltd	Plant Hire and Minor Works	3,560,359
Batterline Earthmoving Pty Ltd	Construction Only	1,827,207
Civil & Quarries Pty Ltd	Construction Only	1,742,587
Batterline Earthmoving Pty Ltd	Construction Only	1,488,542
G D & A Lane Earthmoving & Waste	Management & Operation	1,078,448
Parkequip Pty Ltd	Design & Construct	1,069,006
Rollers Australia Pty Limited	Plant Hire and Minor Works	885,761
Doncorp PTY LTD T/A RA" & J.N. Ramien	Plant Hire and Minor Works	823,452
Stabilised Pavements Australia Pty	Plant Hire and Minor Works	783,017
Michael Hughes Transport	Plant Hire and Minor Works	443,464
Nicholas Schiller Electrical	Plant Hire and Minor Works	432,879
Civil & Quarries Pty Ltd	Plant Hire and Minor Works	431,352
Downer EDI Works	Supply and Spread	403,606
Peter Johnston Farmtran Pvt Ltd	Plant Hire and Minor Works	337,603
PTS Group Pty Ltd	Design & Construct	257,493
MLW Carpentry & Contracting Pty Ltd	Construction Only	179,259
Road Care Australia Pty Ltd	Plant Hire and Minor Works	178,750
CW Turnbull Grader Hire	Plant Hire and Minor Works	163,251
Phil's Grader Hire Pty Ltd	Plant Hire and Minor Works	142,225

# Legal Proceedings

## Local Government (General) Regulation 2021 Clause 217 (1) (a3)

Please find a summary below of the amount expended by the Council during 2023/2024 in relation to legal proceedings taken by or against the Council (including amounts, costs and expenses paid or received by way of court settlements, other than those the terms of which are not to be disclosed) and a summary of the state of progress of each legal proceeding (if finalized) the result, for the 2023/2024 Financial Year.

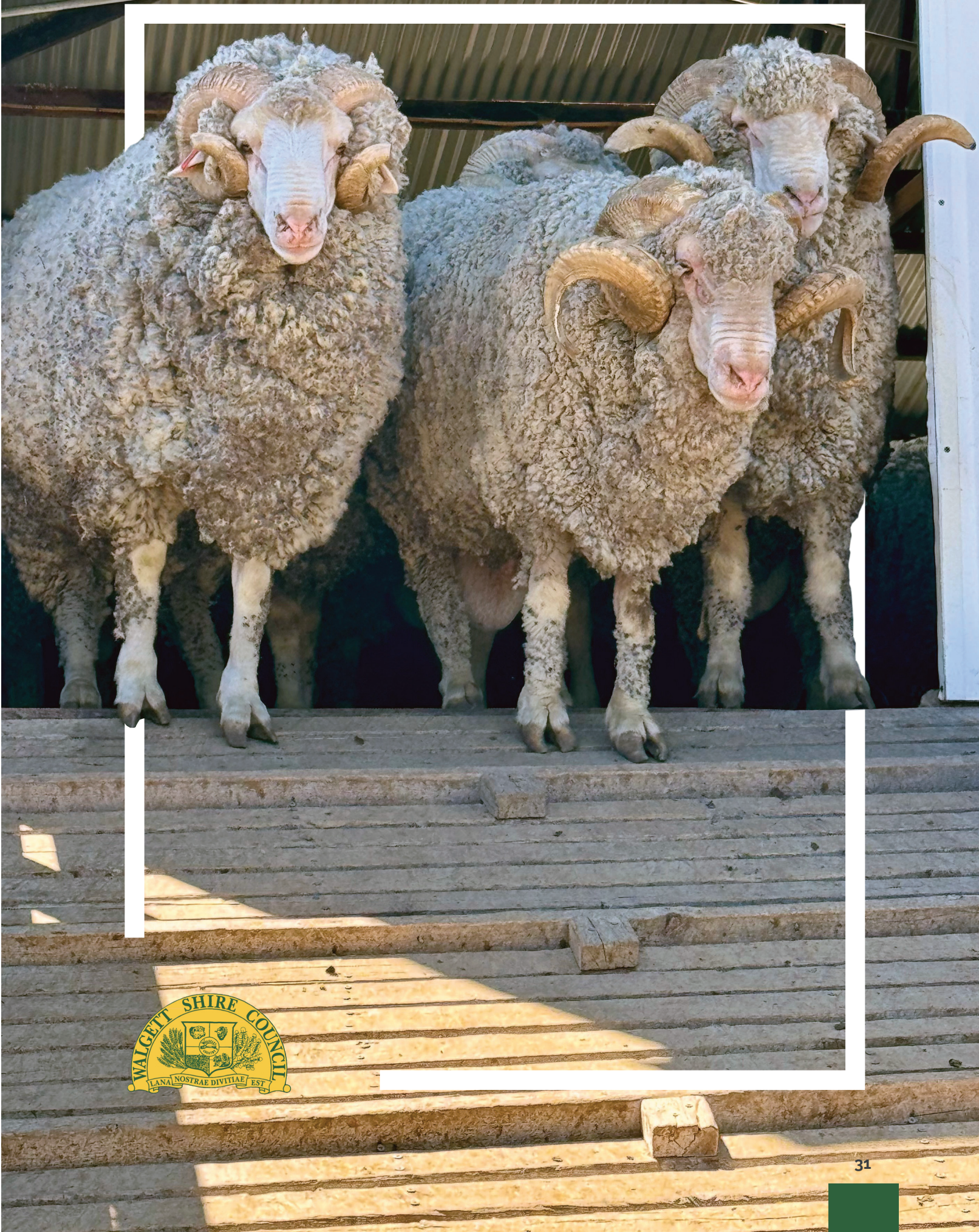
Matter	Department	Amount paid
Land Sales Unpaid Rates 713	Corporate Services	\$48,234.46
Executive Legal Expenses	Governance	\$20,672.44
Swimming Pool- Collie	Engineering and Technical Services	\$4,699.98
Internal Incident Response and Management	Governance	\$31,206.00
LR Tourism Marketing & Promotion Legal Exp	Corporate Services	\$3,202.50
Corporate Services Legal Expenses	Governance	\$12,119.14
Advisory Come- by- Chance	Environmental, Planning & Regulatory	\$13,360.72
Total		\$133,495.24

# Private Works

## Local Government Act Section 67(3) Local Government (General) Regulation 2021 Clause 217 (1) (a4)

Council is required to provide a summary of resolutions made during 2023/2024 under Section 67 concerning work carried out on private land and details or summary of such works if the cost of the work has been fully or partly subsidised by the Council, together with a statement of the total amount by which the Council has subsidised any such work during 2023/2024.

Council received \$99,899 (exc GST) for private works carried out in 2023/2024, with an expenditure of \$57,264 (exc GST).



# Contributions

Council contributed a total of \$566,397 under Section 356 of the Local Government Act 1993. The expenditure is listed in the table below.

Organisation	Donation
Country Education Foundation pool & Sports Centre)	\$10,000
Lightning Ridge Diving Pool	\$74,036
Lightning Ridge Sports Centre	\$64,782
Lightning Ridge Opal Queen	\$10,000
Lions Club of Collarenebri	\$2,140
<b>Total</b>	<b>\$160,958</b>

Council also contributed a further \$364,943 of grants under its Community Assistance Scheme.

Organisation	Donation
Community Assistance and Contributions to Other Organisations	\$41,035
Lightning Ridge Olympic Pool	\$323,908
<b>Total</b>	<b>\$364,943</b>

Other donations

Organisation	Donation
Outback Radio 2 WEB	\$6,000
Country Women's Association of NSW	\$10,000
Lightning Ridge Tourism Association	\$10,000
Lightning Ridge District Historical Society	\$1,000
Walgett District Historical Society	\$1,500
Dick College Memorial School Scholarships	\$11,996
<b>Total</b>	<b>\$40,496</b>
<b>Total</b>	<b>\$160,958</b>

# External Bodies

## Local Government (General) Regulation 2021 Clause 217 (1) (a6)

Council must provide a statement of all external bodies (such as County Councils) that during 2023/2024 exercised functions delegated by the Council.

Organisation	Donation
Coonamble Shire Council- Emergency Services Contribution	359,615
Office of State Revenue- Emergency Service Subsidy Fire brigades	62,223
Office of State Revenue- SES Contribution (SES Emergency Service Levy)	\$26,808
Far North West Joint Organisation	\$34,525
Total	\$483,171

## Far North West Joint Organisation

The Far North West Joint Organisation (FNWJO) is a separately constituted entity pursuant to Part 7 (Sections 400O to 400ZH) of the Local Government Act (NSW) 1993, as amended, and the Local Government (General Regulation 2008).

The Charter of the FNWJO can be found here: [GOVERNANCE \(nsw.gov.au\)](https://www.nsw.gov.au/governance)

FNWJO comprises the Councils of the Shires of Bourke, Cobar and Walgett in northwestern NSW. The Board of the FNWJO comprises 3 voting members being the Mayors of the three member Councils, and non-voting members being the General Managers of the Shires of Bourke and Walgett, as well as 3 appointed members from the State Government and Cabinet (non-voting).

Council’s powers of control or influence over the Joint Organisation Walgett Shire Council, as a member of the FNWJO, has a one third voting right in respect to the decisions of the Board. Council’s financial obligations to the Joint Organisation: In accordance with the Charter each member of the FNWJO contributes annual fees towards the operation of the joint organisation.

In 2023/2024 the contribution made by Walgett Shire Council was \$34,525

The council’s liability obligations in relation to the Joint Organisation Members of the FNWJO are indemnified from liability for functions and duties carried out or omitted honestly, in good faith and with due care and diligence.

# Controlling Interest in Companies

**Local Government (General) Regulation 2021 Clause 217 (1) (a7)**

Walgett Shire Council held no controlling interest in any company during 2023/2024.

## Joint Ventures

**Local Government (General) Regulation 2021 Clause 217 (1) (a8)**

A statement of joint ventures includes of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies to which the Council participated during 2023/2024.

Council was involved in the following joint ventures:

- Big Sky Libraries—Cooperative Library Service
- Outback Arts Corporation
- Statewide Mutual Insurance Group
- Rural Fire Service NSW
- Western Division of NSW Shire Association
- Netwaste
- Castlereagh Macquarie County Council
- Walgett Local Emergency Management Committee
- Lower Macquarie Water Utilities Alliance—Water Management
- Far Northwest Joint Organisation
- StateCover Mutual Insurance Group



# Equal Employment Opportunity

## Local Government (General) Regulation 2021 Clause 217 (1) (a9)

A statement of the activities undertaken by the Council during 2023/2024 to implement its Equal Employment Opportunity Management Plan.

Activities undertaken during the period 1 July 2023 to 30 June 2024 to ensure Council continues to apply the principles of Equal Employment Opportunity legislation;

Continual review of Job Descriptions, Policies and Induction programs.

Monitoring of advertisements and selection criteria by General Manager to ensure advertising is non-discriminatory.

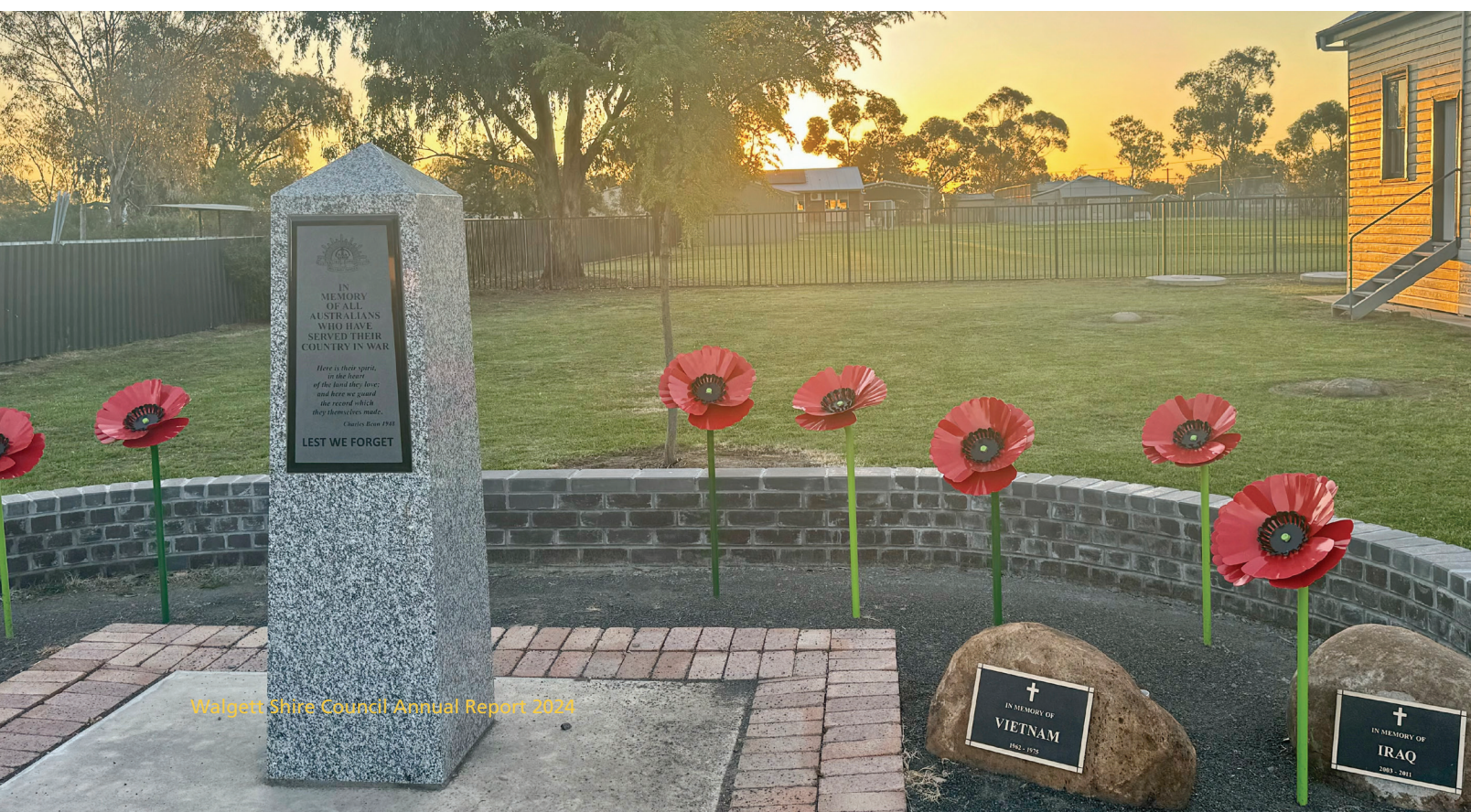
School to Work Programs to assist student transition into the workforce.

Aided employees and supervisors regarding EEO issues and grievances through Council's Human Resources Manager.

Continuation of Council's Employee Assistance Program through Converge International.

Engagement of professionals to provide counselling, support and/or mediation to staff if required.

Creation of apprentice and trainee opportunities to provide career paths in Local Government



# Employment of Senior Staff

Local Government (General) Regulation 2021 Clause 217 (b)

Clause 217 (1) (b) (i-iv)

Clause 217 (1) (c)

And Clause 217 (1) (c) (i-iv)

A statement of the number of Senior Staff employed by the Council during 2023/2024, together with a statement of the total amount of money payable in respect of the employment of Senior Staff, including money payable for salary, for the provision of fringe benefits and for all other on-costs connected with their employment.

Council employs four (4) senior staff as defined under the requirements of the Local Government Act with these being the General Manager, the Director of Infrastructure and Compliance, Chief Financial Officer and Director of Environment and Planning. This structure was in place for the 2023/24 Financial year.

The total amount spent on employing these senior staff was \$1,450,118. This amount includes salaries, fringe benefits tax, private use of a Council vehicle and employer’s superannuation contributions.

Position	Salary	House Rent (non- cash)	Motor Vehicle (non- cash)	Other
General Manager	\$289,663	\$23,380	\$3,942	\$0
Senior Staff	\$918,990	\$51,380	\$16,382	\$0

Super- annuation	Fringe Benefits Tax	Total
\$31,862	\$8,530	\$357,377*
\$68,099	\$37,349	\$1,092,200*

\*Includes leave entitlements

# Companion Animals and Regulation

## Local Government (General) Regulation 2021 Clause 217 (1) (f) And Companion Animal Guidelines

Companion Animals Act and Regulation	+ 159 dogs were surrendered,
Council lodges an annual return with the Department of Local Government which shows the numbers of impounded companion animals. Key aspects of this year's return include:	+ 181 Dogs were re-homed,
	+ 24 dogs were unsuitable to re-home,
	+ 15 dogs died in pound due to parvovirus,
+ 70 dogs were seized, with 10 dogs returned to their owners.	Continued trapping of feral and unowned cats is conducted throughout the Walgett Shire.

# Statement of Compliance

## With Special Variations Approved Conditions

### Instrument of Approval Under Section 508(2) of the Local Government Act 1993

#### - Special Rate Variation 2013/14 (3% Permanently Retained)

### Compliance Reporting Period: 2013/2014 to 2022/2023 (i.e. over a 10-year period)

TABLE - Walgett Council's Program of Expenditure 2013/2014 to 2022/2023

Category	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
School Bus Routes					
– Rehabilitation (rounded)				100,000	470,000
School Bus Routes					
– Upgrades (rounded)		140,000	440,000		
Other Road Restoration/Upgrading Works (rounded)	420,000	290,000		360,000	
TOTAL	420,000	430,000	440,000	460,000	470,000

Attributable Actual Expenditure	420,000	430,000	440,000	460,000	470,000
SRV Income Component (rounded)	150,000	153,000	156,000	159,000	162,000
Other Income Sources					
Component	270,000	277,000	284,000	301,000	308,000

These animals are not included in Pound numbers due to not entering pound.

Council spent \$253,774 on companion animal management related activities during 2023/2024, including the employment of a Regulatory Officer and vehicle running costs.

Most companion animals surrendered to, or seized by, Council were rehomed by volunteers from generous rescue groups who undertook regular visits to the Walgett pound to retrieve and re-home unclaimed dogs.

Council continues to support the public with subsidised de-sexing vouchers which are used at Shire local veterinary practices.



2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
490,000	446,000	447,000	295,000	448,000
490,000	446,000	447,000	295,000	448,000

490,000	446,000	447,000	295,000	448,000
165,000	170,000	174,000	178,000	182,000
325,000	276,000	273,000	117,000	266,000

## Swimming Pools Act 1992

In 2013, the New South Wales Government updated the Swimming Pools Act of 1992 to improve safety and reduce drowning incidents in private pools. The changes included a new statewide online pool register, mandatory owner registration, and a certification system for compliance. Authorised officials and private certifiers could conduct inspections.

The amendments also required inspections for pools in multi-occupancy dwellings and tourist accommodations. Properties with pools needed compliance certification before sale or lease (extended to April 2016). Councils had to create affordable inspection programs and report yearly on inspections and compliance.

During the 2023/2024 year there were 6 Swimming Pool compliance Certificates issued.

## Government information

### Public Access Act 2009

### Government Information (Public Access) Act

### 2009 S125 (1)

### Authorised proactive release of Government Information.

An agency must, at intervals of not more than 12 months, review its program for the release of Government Information to identify the kinds of Government Information held by the agency that should in the public interest be made publicly available without imposing unreasonable additional costs on the agency.

Walgett Shire Council's program for proactive release of information involves;

Progression of the systems and mechanisms utilised by the organisation to increase the effective access by members of the public to information that they have a right to view, download or copy (where applicable)

Working towards ensuring all government information is available to the public on the Council website

Ensuring that if information is not available on the Council website that it may be accessed by other means.

Reviewing the types of information requested via Formal Access applications and via customer contact with Council's Customer Service Centre and deciding if the information should be made readily available to all members of the public.

For the period 1 July 2023 to 30 June 2024, Council received no (0) Formal Applications and two (2) Informal Applications of which partial access was granted.



# Tourism

Tourism Operators have been supported through a Marketing and ATDW workshop in October of 2024, with operators being introduced to the purpose and functionality of the national Australian Tourism Data Warehouse (ATDW), and the use of open-source digital marketing to promote their businesses and engage with potential patrons.

The tourism function has actively collaborated to setup and managed 41 ATDW profiles for operators, sites and events across the shire.

Kamilaroi Highway Destination Group AGM in November 2023

Carinda support and promotion of Macquarie Marshes "Burrima boardwalk" focusing on Carinda as the road entry point

Joint participation with Kamilaroi Highway destination group at Camping and Lifestyle Expo in Newcastle representing Walgett Shire at the Kamilaroi Highway Stand was "Outback Opal Hunter" Pete Cooke who attended as an advocate for Walgett Shire

The Visitor function has been actively involved in co-ordinating and hosting 2 Variety Bash Tours. Variety Bash Rallies originating in Newcastle and Hervey Bay were supported and undertook VIC group visits in June and October, respectively.

Walgett Community Markets have been organised by the Walgett VIC in November of 2023, including set-up, promotion to stall holders and to the public.

# Lightning Ridge Visitor Information Centre

Visitors: 42761 down by 6496 on FY 2023

Despite a downturn on visitor numbers for the year, the Lightning Ridge Visitor information Centre realised the highest ever number of visitors in September, February and March.

Annual Sales: \$258,462.97

Easter Festival Visitors to LR VIC: 471

Opal Festival Visitors to LR VIC: 1323

The Lightning Ridge Visitor Information Centre successfully undertook annual onsite accreditation in October of 2023, maintaining its status as a tier 1 accredited Visitor Information Centre under The Tourism Groups Peak Body accreditation system.School Holiday Tourist



Markets support, delivering ice-cream, jumping castles and facepainting for October school holidays

In support of the AOC Fossil Digs, Lightning Ridge VIC produced visitor kits to enable visitors to participate in each of the 3 annual digs.

Student tours: Tamworth & Lightning Ridge were facilitated by staff to offer an insight in remote tourism operations and tour Lightning Ridge experiences and attractions.

# Walgett Visitor Information Centre



6,899

Visitors in 2024

Visitor Numbers: 6899 up 3390 from FY 2023.

Sales: \$16,984.00

The Walgett VIC have managed resource production, supply and shipping to other VIC's across Queensland, New South Wales and Victoria.

Walgett VIC has undertaken the function of Website and social media management and updates along with the production of printed resources, including content development.

The management of ATDW profiles across the shire has been undertaken by Walgett VIC, including the development of content, co-ordination with business owners and organisation representatives, as well as checks and updates of change of information.

Walgett VIC has co-ordinated a community email newsletter for weekly distribution across the whole of shire and managed promotion of community events across the shire.



## Aboriginal & Multicultural Affairs and Promotions

Council is committed to delivering programs, initiatives, relationship building opportunities and events to promote services and access for people with diverse cultural and linguistic backgrounds.

Council views our diverse population as a strength and utilises the knowledge and understanding of our community members encouraging and seeking residents' input into decisions that affect them. Our community development department, libraries and youth development staff again implemented a best practice delivery model with the forming of "working groups" for specific events, programs and opportunities across the Shire.

The 2022/23 year has again seen many events and opportunities well attended with community members engaged in meaningful ways. Council demonstrates an understanding of the issues faced by minority and marginalised groups regarding access and inclusion and endeavours to include ALL residents in programs and promotional events and initiatives.

Programs and initiatives aligned with Councils overarching Community Strategic Plan 2017-2027 (CSP) and the suite of strategies and plans underpinning the CSP. Council recognises the importance of cultural events in building social capacity and strengthening relationships within a diverse community incorporating people from different backgrounds with celebrations across the Shire showing increased participation.

National Harmony Day celebrations across three communities again coincided with the United Nations International Day for Elimination of Racial Discrimination and a day of cultural respect for all who call Australia home. Many local people across all communities participated in the events which promoted living in Harmony and working together for common goals.

Our Council plays a crucial role in community-focused initiatives. We use various media channels including email updates, bulletins, our website and social media, to keep communities informed about upcoming opportunities for connection.

Successful grant outcomes have provided many opportunities to share and showcase our diversity and cultural differences and shine the light of the positivity of our unique Local Government Area.

Successful programs and events held throughout the year included Seniors Week, International Women's Day, Youth Week, NAIDOC Week, International Harmony Day, and inclusion events. Statistics show a notable increase in attendance at all events in 2023/24, both in-person and through e-services.

# Human Resource Activities

## A statement of the Human Resource activities undertaken by Council during 2023/2024.

The major human resource related activities undertaken within the Organisation during the 2023-2024 period included:

Human Resources Activities

The major human resource related activities undertaken within the Organisation during the 2023-2024 period included:

- + Industrial and Employee Relations
- + Recruitment, selection and induction
- + School to Work Program
- + Consultative Committee administration
- + Equal Employment Opportunity
- + Training and development programs
- + Salary Administration and Job evaluation
- + Workplace Health and Safety

Workers’ compensation, Injury management and rehabilitation

A statement of total number of persons who performed paid work on Tuesday 22nd November 2023.

- + On a permanent fulltime basis – 77
- + On a permanent part time basis – 6
- + On a casual basis – 23
- + Under a fixed term contract – 4

## Work Health and Safety

The major Work Health and Safety related activities undertaken within the organisation from 1 July 2023 to 30 June 2024 included:

- + WHS training for committee members
- + Conducted General induction day for roads construction staff
- + Conducted A.E.D inspections at Shire placement areas around the shire
- + Attended traffic control training.
- + Conducted fire extinguisher inspections throughout the Shire

The Work-Health and Safety Officer and Rehabilitation Co-Ordinator, in conjunction with the Human Resources Manager, provides advice, guidance and support to managers, supervisors and employees to help prevent injury or illness related to work activities. Where injury or illness did occur, assistance was given to assist in a timely and safe return to pre-injury duties.

Appropriate controls were actioned to return injured workers to the workplace and to prevent further injury.

Where injury resulted in a claim for workers Compensation the claims were proactively managed in line with Council's obligations under the legislation.

Medical providers contributed to the management of workplace injuries and illness through the provision of expert medical advice and pre-employment health checks.



# Industrial Relations

Support and guidance were provided to managers, supervisors and employees during performance management, disciplinary and industrial matters to ensure procedural fairness and effective outcomes were achieved. Advice and guidance were provided to managers, supervisors regarding the Local Government (State) Award 2020 and legislation surrounding employment.

## Health and Safety Committee

The Health and Safety Committee is representative of the broader workforce and considers issues relating to the Work Health and Safety Act 2011. The committee met on zero (0) occasions during 2023/2024 financial year.

## Recruitment, selection and induction

The turnover rate for the period 01 July 2023 to 30 June 2024 was 32.1.%, up by 7.86% from the period 1 July 2022 to 30 June 2023. Council continues to implement flexible working conditions, training and development opportunities, corporate uniform and subsidised housing rental to support the recruitment, retention, and development of suitable staff.

Recruitment activity for the period 01 July 2023 to 30 June 2024 totalled 61 new appointments. The increase in recruitment from the previous year can be contributed to the Aquatic Facilities being staffed by Casuals for the 23/24 summer season. Council continues to recruit, develop and train employees engaged through traineeships and apprenticeship employment options. During the 2023/2024-year one (1) apprentice mechanic continued with their studies. Two traineeships were completed in Administration.

In managing recruitment, selection and induction processes, Council was conscious of the application of fair and equitable processes and preservation of the principles of merit and Equal Employment Opportunity.

## The Consultative Committee

The Consultative Committee is representative of the broader workforce and considers issues relating to the Local Government (State) Award 20120. There were five (5) meetings held during the 2023/2024 fiscal year.

## School to Work Program

Walgett Shire Council continued the School to Work Program in partnership with Walgett Community College, Collarenebri and Lightning Ridge High Schools. This program was introduced to assist students in choosing a career path within Local Government. Students are assigned to a 'buddy' to assist them whilst at work and are offered training and development to improve their skills. Five (5) students participated in the program for the 2023/2024 financial year. Participants were all placed with Youth Services.

## Salary Administration

The Human Resources Manager administered the salary system on behalf of the entire organisation to ensure compliance with Local Government (State) Award 2023. Position descriptions were revised, developed and evaluated through the Mercer Evaluation System to ensure appropriate grading.

## Training Programs

**Council continues to encourage employees to participate in training and development.**

During the period 2023/2024. Council expended \$127,348.97 including outdoors staff wages costs on training, accommodation, travel, and registration expenses.

An additional amount of \$10,325.07 was expended on conference attendance and travel to assist staff to improve their skills and remain up to date with legislative requirements.

Training undertaken included but not limited to

- RMS Traffic control tickets – Traffic Controller, Implement Traffic Control Plans, Prepare Workzone & Traffic Management Plan (Initial and refreshers)
- First Aid
- Chlorine training
- Workers on Foot
- Apprentice mechanic x1 (ongoing)
- Cadetship Town Planner (ongoing)
- Aerodrome Reporting; Officers and Manager
- IXOM Chemical Certificate (new and refresher)
- Work Near Power lines and CPR
- Content Management Training (Records)
- Work at heights and Confined spaces
- Truck licencing Heavy Rigid
- Cemetery Industry Scheme implementation & transition
- Pool Lifeguard Training plus CPR and First Aid
- Water treatment Operations Part 1 & 2
- Managing sealed and unsealed local roads (online workshop)

# Youth Development & Children Services

**Council's dedicated Community Development Team continues to develop and promote services and programs that provide for children and youth in the Shire.**

This involves developing, engaging, and creating leadership opportunities for our youth and young people as a primary focus.

- Councils Youth Centres in Walgett, Lightning Ridge and Collarenebri operate after-school programs from 3pm to 6pm, involving up to 25 young people each afternoon.
- Holiday programs continue to be well attended throughout the year with programs developed with input from young people on all occasions from planning to delivery.
- This year's youth week created opportunities for social connection, recreation, creating provision for youth to play the key role in not just participating but celebrating the diversity of young people.
- For a remarkable 19th consecutive year, Council's Youth Week 2024 program was acknowledged as best practice in NSW, making it a finalist in two out of four categories and a winner for "Best Youth Week Program".
- The Council maintains ongoing collaboration with external agencies and services to enhance support and advocacy for young people transitioning into adulthood.
- Highlights of youth development and children's services in 2024:
  - Excellent participation in Mural programs and anti-graffiti initiatives across the Shire
  - Winners in NSW Youth Week 2024
  - Increased numbers of young people involved and attending centres.
  - Vast numbers involved in Beat the Heat programs and Family Fun Days
  - Outstanding participation in Council partnered Careers on Country Expo
  - Maintained partnerships with Schools across the Shire
  - Delivery of life skills and personal protection programs across

## Public Libraries and Information Services

Our Libraries located in Walgett and Lightning Ridge, supported by deposit stations in Collarenebri and Burren Junction are welcomed and well utilised community assets.

As a partner in the Big Sky Libraries Group our delivery and service provision to community members and visitors alike are tangible and accessible to all.

Councils vision in developing and facilitating safe, welcoming spaces driven by community needs has seen an increase in membership and participation across the Local Government Area during the last year.

Ongoing Library upgrades, and refurbishments has created provision for all community members to attend the spaces and engage in a multitude of offerings from activity groups, mums and bubs programs, book clubs' art groups and more.

The Library Act 1939, Section 10, sets out that public libraries are to offer free basic reference services to the community.

Reference assistance is a core service and is one of the facets of library service that is a point of difference between libraries and other agencies.

Service development and participation of groups continue to grow with refurbishments contributed to significant increases in families with young children visiting the libraries and the number of young people participating in activities.

Council's outreach programs continue to provide the link between people in remote areas and their connection to our Libraries and resources.

The now established Library space at Collarenebri operates at times to suit the community.

The council is an active participant in the NSW Public Libraries and Regional Library service, working with other member Councils to provide a service that responds to the communities' needs and interests.

A focus on improving early literacy levels has witnessed implementation of the Dolly Parton Imagination Library in which the program supplies books to each newborn child up until the age of 5 years old. Our Shire has one of the highest participation rates in the state with over 100 families signed up on the program.

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Connection and information remains at the forefront of our services, with eSmart Library offering a wide variety of free resources, such as books, newspapers and magazines, DVD's and audio books, eBooks, eMagazines and movies.

# Public Libraries and Information Services

## Library Highlights 2024:

- Increased numbers for Walgett Knitters Group (Knitting for charities)
- Adults & Children's art workshops with Sarah Dugan (Fully booked out)
- New patron computers at both sites
- Walgett Art Group exhibition and charity raising events.
- Dolly Parton Imagination Library (Over 100 babies registered)
- Increased numbers for Walgett Art Group.
- Seniors Week 2023 morning tea & activities in larger communities of Walgett, Collarenebri and Lightning Ridge
- Hosted Outback arts exhibitions
- Book give aways for Childrens Week & Youth Week events.
- Book give aways for International Women's Day events.
- Increased numbers for Walgett Library Book Club
- Increase in local artist works for promotion.
- Supporting all community events and celebrations

## Health and Wellbeing

Community wellbeing is the combination of conditions identified by individuals and their communities as essential for them to flourish and fulfill their potential.

Council is dedicated to enhancing community well-being through collaborative efforts. We prioritise resilience, self-efficacy and daily challenges, contributing to good mental health and Council staff represent on both Walgett and Lightning Ridge Interagency groups ensuring we are well informed of issues and gaps and needs across community in turn working on an informed basis when it comes to community needs.

In the past year, we partnered on several events addressing Domestic Violence, White Ribbon and Ocher Ribbon awareness, Child Protection Week, Mental Health initiatives, transport programs, youth employment readiness, sexual and emotional health, Cultural harmony, and social inclusion.

Council's teams actively support or collaborate on program delivery across the Walgett Shire communities.

We also back facility improvements for sports and exercise, maintaining outdoor gym equipment and supporting infrastructure. Our community development staff successfully organized annual events and programs for advocacy, awareness, education, and social connection, addressing specific needs for International Women's Day, Youth Week, Children's Week, Grandparents Day, Seniors Weeks, Carers Week, Suicide Prevention, skill enhancement, and education to support the health and well-being of residents.

## Highlights- Health and Wellbeing 2023/2024

- Support and facilitation of WAMS 2023 Health Expo
- Delivery of four R U OK DAY events – Suicide /Mental Health education/awareness
- Partnerships with Creative Community Connections
- Successful grant to implement the Goanna Academy Program for youth Mental Health
- Sustained healthy eating options / life-skill promotions at all youth centres.
- Promotion of Council services and community teams at G.R.O.W. events
- Continued support for Community Garden programs and healthy eating
- Support for drug awareness during Youth Week
- Animal welfare and responsibility

# Community Capacity Building

**Community identity, sense of belonging, skills & empowerment, communities to address their own concerns.**

Community capacity building involves fostering the ability of local communities and individuals to recognise, develop, implement and sustain their own solutions to problems, enabling them to exert control over their physical, social, economic, and cultural environments. The council's primary focus is to enhance residents' capacity, providing opportunities for community improvement while embracing diversity and preserving culture.

The council plays a crucial role in providing, supporting, and encouraging capacity-building opportunities throughout the Shire. Engaging and facilitating well-attended events and programs across the LGA communities are part of the services to diverse communities.

Forming sustainable community working groups allows for genuine community input, building capacity and showcasing strengths.

Council prioritises skill enhancement, talent identification and various programs in arts, sports, social awareness, education, employment, and inclusivity.

Walgett Shire Council collaborates with numerous services and agencies to achieve the best outcomes. Relationships have strengthened over the years, fostering formidable partnerships for community benefit.

The following list highlights the services, agencies, and organizations with which the Council has partnered during the 2023-2024 year, working together for improved outcomes for residents:

- + Department Communities and Justice NSW
- + Dreamtime Housing
- + Office of Regional NSW
- + Murrumbidgee Regional Enterprise
- + Office of Regional NSW (Youth)
- + Community Church Groups
- + Juvenile Justice NSW
- + Riley Aquatic Management
- + PCYC- Walgett -NSW
- + Outback Division General Practices
- + Transport NSW
- + Wirringahs Women's Group
- + Department Aboriginal Affairs
- + Revenue NSW
- + Walgett Aboriginal Land Council
- + Spectator Media
- + Lightning Ridge Aboriginal Land Council
- + Buzz Bidstrup
- + Collarenebri Aboriginal Land Council
- + Jimmy Little Foundation
- + NSW State Land Council
- + Thumbs Up Organization
- + All schools within our LGA
- + Goanna Academy
- + TAFE Walgett /Lightning Ridge – NSW
- + Live Better NSW
- + Lightning Ridge RFS
- + Australian Unity NSW
- + Ranger Services -Walgett Shire Council
- + Little Diggers Childcare
- + NSW Animal Welfare
- + Walambaa Dhurruli
- + Mission Australia NSW
- + LR Community Gardens
- + Center-Care NSW
- + Housing Plus NSW
- + Walgett Aboriginal Land Council
- + Uniting
- + Office of Sport NSW
- + NSW State Library

More next page

# Community Capacity Building

- + Australian Performers and Recording
- + Big Sky Libraries
- + Artists
- + Brewarrina Shire Council
- + Indigenous Reading Program
- + Bourke Shire Council
- + Dolly Parton Imagination Library
- + DEG
- + Aboriginal Legal Service
- + Walgett Aboriginal Medical Services
- + Community Working Party Walgett
- + Creative Community Concepts
- + Local CDAT teams
- + Wellways – NSW
- + Community Working Part – L/ Ridge
- + My Supports
- + Forum Youth Development Officers
- + NSW Disability Council
- + Australian Defense Force
- + YAPA
- + Arts NSW
- + Yalari – Indigenous Education
- + Outback Arts
- + Department Education and Training
- + Australia Day Council
- + NSW Pathways
- + R U OK Organization
- + Mackillop Rural Services
- + NSW Police
- + Thiyama-Li
- + OLG
- + NSWRL
- + Korean Church Group (Strathfield)
- + Lightning Ridge Community Church
- + Healthy Communities
- + CWA- Walgett
- + NSW HEALTH
- + JITA
- + Australian Drug Foundation
- + Community Working Party Collarenebri
- + Royal Flying Doctors
- + Resilience NSW
- + Reconnecting NSW

## Access and Equity

### A report on the Council's performance in relation to access and equity to meet residents needs outlined in Council's Delivery Program undertaken in 2023/2024

The council is dedicated to ensuring equal access and opportunities for all residents, acknowledging the importance of meeting their needs and expectations. The Council's community services team is acknowledged as responsive and connected, consistently aligning programs and initiatives with overarching strategies and plans in response to resident feedback.

The current Community Strategic Plan and Disability Inclusion Action Plans guide and inform the work we delivery across communities. Our community team's work alongside many services that support and work towards supporting marginalised groups across our Shire.

During the current year Council supported a range of initiatives to support access, inclusion and equality for those people with a disability and their careers and also marginalised groups throughout our Shire.

Communication between Council, services and residents within our Local Government Area is paramount for successful achievable outcomes regardless of the target area.

Through involvement in local Interagency groups and working groups Council is well placed to assist to promote and advocate for positive outcomes for all.

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The council meets these needs by working towards outcomes of its adopted Disability Inclusion Action Plan.

Open communication and Informing community of changes, updates and news.

Consulting and communicating decisions effectively through Council's website and social platforms, regular media releases and information flow to Interagency groups across communities, local Aboriginal Working Parties and community groups with an interest or when the information aligns with core work.

Working with Council driven focus groups relating to issues, events and betterment of the community's welfare and direction.

Delivering annual Local Government Week promotions across communities promoting access to councils' services and support networks.

Providing opportunities for the public to address agenda items at Council meetings.

Strengthening and maintaining the community's involvement in the delivery of services through a transparent process of networking and partnerships.

A consultation framework that promotes and values engagement with all community sectors

Providing opportunities for residents to have input into programs and initiatives facilitated by the youth and community development team.

Installation and maintenance of areas for recreation and accessibility for all people across the Shire.

Ongoing audit and assessment of Council facilities.

## Category 1 business activities & statement

**A list of the Category 1 Business activities of the Council 2023/2024.**

**Council's significant business activities are as follows:**

Category 1 (annual sales turnover \$2 million and above)

Walgett Shire Council does not have any Category 1 Business Activities for the period 1 July 2023 to 30 June 2024.

A statement of expenses, revenues, and assets in relation to each Category 1 business activity.

Council does not have any Category 1 business activities.

## Category 2 business activities & statement

**Local Government (General)**

**Regulation 2021**

**Clause 217 (1) (d) (iii)**

**Council's significant business activities are as follows:**

A list of the Category 2 business activities of the Council.

Local Government (General)

Regulation 2021

Clause 217 (1) (d) (iii)

The following business activities have been identified as Category 2 Businesses (annual sales turnover less than \$2 million):

Council has two (2) business activities declared as Category 2 business activities with total annual operating revenue less than \$2 million. These businesses units are Walgett Shire Water Services and Walgett Shire Sewerage Services as contained in the Special Purpose Financial Report attached to the Annual report.

# Implementation of Competitive Neutrality

A summary of the progress of the Council in implementing the principals of Competitive Neutrality.

The disclosure requirements are reflected in Council's pricing and financial reporting systems and include taxation equivalents, Council subsidies, rate of return on investments in business units and dividends paid

## Competitive Neutrality Pricing Requirements

Council does not have any Category 1 Business Activities. Complaint Handling Mechanism for Competitive Neutrality

A statement regarding the establishment of a complaints handling mechanism for Competitive Neutrality complaints, and as to the manner in which the Council publicises and makes the mechanism known to the public.

In July 2016 Council implemented a new Customer Action Request system called EnviroCAR. This online service request system allows members of the public and also Council staff to lodge requests/complaints for a variety of service needs such as road maintenance, animals, parks and gardens, building enquiries, rates etc.

With EnviroCAR implemented a new streamline process is now in place with comprehensive workflow and reporting capabilities, customer notifications via SMS, e-mail or letter and integration into Councils existing corporate systems.

Members of the public can access this system by navigating to Councils website at [www.walgett.nsw.gov.au](http://www.walgett.nsw.gov.au) and selecting Customer Request from the quick link button on the right-hand side of the website or alternatively you can call Council on (02) 6828 6100 and submit one over the telephone.

Council has adopted a Complaints Management Policy which would also respond to complaints in relation to Competitive Neutrality.

## Summary of Competitive Neutrality Complaints

No complaints in relation to Competitive Neutrality have been made against the Council in 2023/2024.

## Modern slavery act 2018

**Section 428(4) of the Local Government Act 1993, requires Council to include in their Annual Reports:**

a statement of the action taken by the council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council and identified by the Commissioner as being a significant issue, and a statement of steps taken to ensure that goods and services procured by and for the council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018 (NSW).

Under Section 438ZE of the Local Government Act 1993, Council has a duty to take reasonable steps to ensure goods and services procured are not the product of Modern Slavery within the meaning under section 5 of the Act.

Walgett Shire Council has included in their 'Sustainable Procurement and Contracts Policy' the following statement:

Modern slavery is a serious violation of an individual's dignity and human rights. Exploitative practices including human trafficking, slavery, servitude, forced labour, debt bondage and forced marriage are all considered modern slavery and are serious crimes under Australian law. Council officers should consider this Act and the ethical treatment of all contractors and supply chains when purchasing on behalf of Council.

Walgett Shire Council aims to include a statement in their next review of their Statement of Business Ethics which will place the onus on both Council and contractors to act towards ensuring these standards are adhered to.

## Privacy and Personal Information Protection Act

**Council has adopted an Internal Reporting Policy under the Public Interest Disclosure Act 1994. The Policy details the actions and processes for making a disclosure under this legislation**

No reviews were undertaken by Council under Part 5 of the Act.



# State of the Shire Report

2021-2024



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2021-2024

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# About this Report

The Local Government Act 1993 and the Integrated Planning and Reporting (IP&R) Framework require the Council to prepare a State of Our Shire report, formerly known as the End of Term (EoT) Report, detailing the Council’s implementation and effectiveness of the Community Strategic Plan (CSP) in achieving its social, environmental, economic, and civic leadership objectives over the past three years.

In 2017, the Council adopted its 2017-2027 Community Strategic Plan.

In accordance with NSW legislation on Integrated Planning and Reporting (IP&R), the Council must now prepare a State of the Shire report on the progress made in implementing the objectives of this plan during the term of the elected Council from 2021 to 2024.

The Walgett Shire Community Strategic Plan (CSP) captures the strengths and key issues facing the Shire and establishes strategies to provide the Council and the community with a focus and direction for achieving desired outcomes.

## The CSP covers five key themes:



Each theme outlines where the community sees itself going, how we will get there, and what role the Council will play, whether through providing direct services and programs, partnering with other agencies, or lobbying other agencies for change.

This report sets out what the Council has done towards achieving these strategies.

# Council Vision Statement

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That the community utilise the opportunities that arise from our environment to improve their quality of life whilst embracing its ethnic and social diversity, for the benefit of all.

## Mission Statement

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### Walgett Shire will:

- Provide focused and ethical leadership
- Deliver quality services and effective stewardship of all local infrastructure
- Remain environmentally sustainable, prosperous, and vibrant
- Promote the Shire as a great place to live, work and visit
- Lobby all levels of government to ensure that appropriate levels of support are provided for health, education, employment, and housing as well as infrastructure development and maintenance
- Co-operate with other bodies and areas in the sharing of specialist resources and facilities

# Community Standards

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Walgett Shire strives to deliver:

- Respect
- Integrity
- Ethical conduct
- Courage
- Honesty
- Accountability
- Responsibility

# Meet Your Councillors

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**Jasen Ramien**  
Mayor



**Colin Hundy**  
Deputy Mayor



**Sue Currey**  
Councillor



**Alf Seaton**  
Councillor



**Ian Woodcock OAM**  
Councillor



**Greg Rummery**  
Councillor



**Daniel Walford**  
Councillor



**Jane Keir OAM**  
Councillor



**Michael Cooke**  
Councillor



## Mayor's Message

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It is with mixed emotion that I present the Walgett Shire Council 'State of our Shire Report, 2021-2024.'

Along with immense pride for everything we have achieved in the last three years, it is also tinged with sadness as the current Councillors come to the end of their respective terms.

I have enjoyed working with this Council and have chosen some highlights to speak about below.

As some of you would be aware, the Local Government elections originally scheduled for September 2020 were postponed until 2021 because of the Covid 19 Pandemic.

This means the normal four-year term was reduced to three years.

Although our tenure was short, I would like to think that our achievements made headway towards our community's priority of making Walgett Shire a great place to live, work and visit.

The Councillors and I were elected in 2021, and we were led by Councillor Jane Keir, OAM for the first two of those years, and our term has not been without its challenges.

Although it may seem a distant memory now, we had just come out of the COVID 19 pandemic when we were faced with the 2021/2022 floods, which saw our towns and villages cut-off, and our roads and infrastructure sustaining considerable damage.

No sooner had we started to rebuild from this weather event, we then had the Hudson Bushfires in 2023 which ravaged the villages of the Grawin and resulted in the loss of Captain Leo Fransen. We experienced all these challenges not just as a Council, but as a community, and I am proud of the way we got through it. Battle weary maybe, but we did survive. I would like to thank all those in our community who volunteer for frontline services, and those in retained positions, without whom we would be lost.

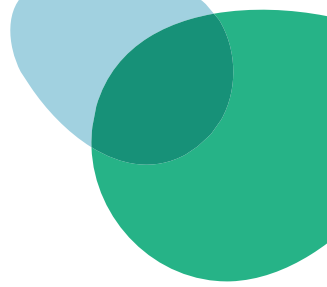
Despite these obvious challenges, there were some significant achievements made along the way.

In 2021 a Council delegation met with the NSW Minister for Water tabling a three-point funding strategy for further drought proofing of Walgett.

The initiatives included a new Barwon River offtake above the Walgett weir, a third artesian bore north of Walgett and an upgrade of the Walgett Sewer Treatment Plant to produce reuseable water for the environment.

In 2021 Walgett Shire Council, in conjunction with the Public Works Authority, successfully completed the long-awaited raising of the Walgett weir and construction of adjacent fish way.

The final cost of the project was \$8.8 million with the fish way being the major cost component. Raising the weir provides the Walgett community with an additional nine months' water storage.



Road infrastructure improvement is high on the communities, and therefore the Council's list of priorities.

We took a proactive approach by producing a strategic planning document, a feasibility study, highlighting the need to upgrade the 'Come-By- Chance' Road."

This approach paid off with the Council receiving a total of \$12.7 million towards the sealing of this important link.

Sealing of the missing link will allow for the reliable movement of agricultural products and livestock, improved road safety for motorists and access to Walgett for residents during wet weather events. This road services a vibrant agricultural community east of the shire, and the upgrade will also improve efficiency of farming operations, allow greater on-farm investment, and offer tourists a scenic route.

Council continues to lobby NSW Government for improved road funding, in particular the Walgett Shire Regional Road network that is deteriorating.

In 2021 a Council delegation met with the NSW Minister for Regional Transport and Roads and tabled a strategy for funding to reseal the Regional Road network every 15 years.

During the past year, the Council has lobbied both Commonwealth and NSW State Governments on issues from road funding, sustainable mining and tourism industries, and upgrade of telecommunications infrastructure.

The community service activity at a Local Government level is now firmly etched into the organisation's Delivery Program as a core functional expenditure area with a myriad of programs from youth and holiday centers, Local Government, Senior's, and Youth week programs.

These programs have made an enormous difference to the lives of so many people and the engagement strategy is setting a high bar for others.

Throughout our time in office the Community Services team has gone from strength to strength with the team winning five (5) consecutive Local Government week awards for outstanding attendance and events in the annual youth week celebrations.

In late 2018 the Council seized on the opportunity to expand its presence in the shire providing administration/customer services and Centrelink agency function by opening an office in Lightning Ridge.

The Agency has operated successfully for the past three years and transactions have increased 100% during this time.

The Collarenebri Postal Agency continues to be a go-to place for locals and visitors to the Shire. Agency turnover has also increased significantly with the introduction of retail lines and a 'shop local' campaign.

In closing, I would like to thank my fellow Councillors for their ongoing support and contribution over the past three years. To the management and staff, I congratulate you for your continuing commitment to service delivery aimed at making the Walgett Shire a sustainable and attractive place for residents and visitors alike.

**Clr Jasen Ramien,  
Mayor of Walgett Shire Council**

# About Walgett Shire

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Walgett Shire is located in the Outback Region of NSW along the banks of the Barwon and Namoi Rivers.

The Shire comprises several towns and villages; Walgett, Lightning Ridge, Collarenebri, Burren Junction, Carinda, Rowena, Pokataroo, Cumborah, Cryon and Come-by-Chance, Grawin, Glengarry and Sheepyards and covers an area of approximately 22,000 square kilometers.



The land area provides a valuable resource for the Shire and the wider region.

This consists of:

- Productive agriculture
- Rural landscapes
- Waterways
- Mineral Deposits
- Native vegetation Industry
- Community facilities and services
- Cultural heritage

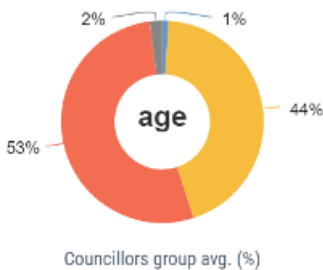
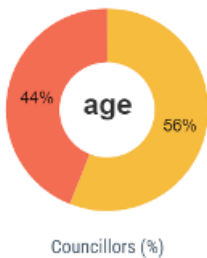




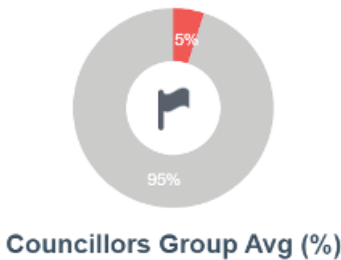
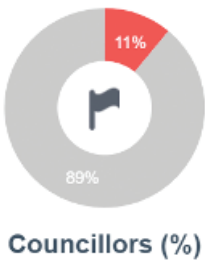
# Council Composition

Demographics of Councillors

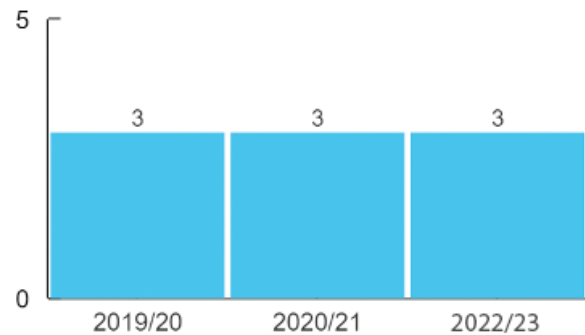
-  Under 30 years
-  31 - 60 Years
-  Over 60 Years
-  Undisclosed



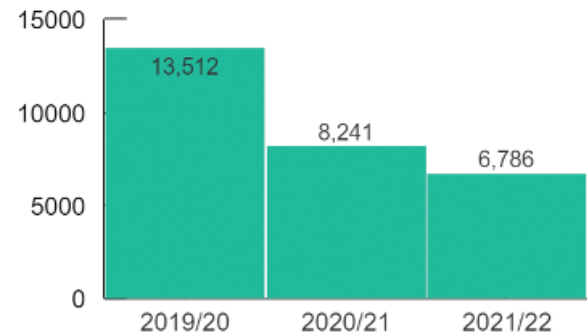
-  Aboriginal & Torres Strait Islander
-  Language Diversity



Number of Code of Conduct Complaints



Cost of Code of Conduct Complaints (\$)



## Your Council's Community Leadership

	Result	Group Avg.
Number of Councillors	9	9
Population per councillor	621	835
Development Applications determined by councillors (%)	0	1.8
Audited Financial Reports submitted by due date (Y/N)	Y	Y
Code of Conduct Complaints (No.)	3	1
Complaints Investigated requiring action (No.)	1	1
Cost of dealing with Code of Conduct Complaints (\$)	6,786	557
Population per FTE Staff (No.)	49	65
Councillor expenses (\$)	32,000	38,348
Total mayoral and councillor fees (\$)	126,000	121,609
Mayoral and councillor Overseas travel (\$)	0	0
Mayoral and councillor conference expenses (\$)	2,560	10,039
Mayoral and councillor interstate travel (\$)	0	718
General manager remuneration (\$)	323,456	276,883

# Understanding the Community Strategic Plan (CSP)

While Council has a custodial role in initiating, preparing and maintaining the CSP on behalf of the community, Council is not wholly responsible for the implementation of the plan.

Everyone who has an interest in the Walgett Shire is responsible for the delivery of the outcomes in this plan.

In other words, it is the collective expertise and actions of individuals, community groups, organisations, and all levels of government that transform goals into reality.

Council uses the CSP to develop its own Delivery Program and Operational Plan outlining what we are able to do to assist in achieving the outcomes and strategies. It is also envisaged other partners and stakeholders, such as federal and state agencies, NGOs and community groups will respond to the CSP by including in their planning processes how they will help deliver the outcomes and long-term strategies in the Walgett CSP.



# Understanding Community Satisfaction

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Council engaged community research company Micromex Research to undertake a survey to assess the community's overall satisfaction with Council's performance in terms of services and facilities.

The survey also identifies the highest priorities for residents and the most valued aspects of the area, and resident attitudes.

The phone survey is a way of collecting information from a sample, a cross-section of the community which represents the whole community's view.

Many Councils in NSW conduct annual satisfaction surveys to check their residents' satisfaction with Council's performance and identify which services need improvement. The survey helps Council compare year on year results and against the NSW regional average.

## In summary results of the survey show:



Overall satisfaction 53% of residents are at least somewhat satisfied with the performance of Council over the last 12 months



Quality of life: 79% of residents rated their quality of life as "good" to "excellent"



Satisfaction with Contact: 65% of residents who had contact with Council are at least somewhat satisfied with the way their contact was handled



Support of Business Activities: 86% of residents at least somewhat supportive of Council's business activities for making non-rate income.

# Community Survey

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The Walgett Shire community's highest priorities were:

- Fixing/maintaining roads
- Better communication/management from Council
- Encouraging tourism
- Town maintenance/beautification

The most valued aspects of Walgett Shire were:

- Community feel/close to family/friends/friendly people
- Lifestyle eg. Rural, outback
- Atmosphere eg. Quiet, relaxed, peaceful
- Lived here all my life/good place to live/nice area

Importance:

The following services/facilities received the highest importance ratings:

- Mobile coverage
- Decisions are made in the interest of the community
- Health services
- Order and cleanliness
- Financial management
- Long-term planning for the Shire

Satisfaction:

The following services/facilities received the highest satisfaction ratings:

- Sports grounds
- Visitor Information Services
- Airports
- Cemeteries
- Aboriginal Services

# Projects Started and/or Completed Since 2021

Communities have an expectation for Council to deliver major projects. Large projects take many years to complete and involve more than one council team to deliver them.

Large projects bring together many of the community's key outcomes across all five themes of the **Community Strategic Plan**.



# Projects Started and/or Completed Since 2021 cont...

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## **Some projects completed this term:**

- Jimmy Little Festival (Economic development)
- New toilet blocks at Alex Trevallion, Apex Park, and Lions Park in Lightning Ridge (Visitor economy)
- Collarenebri Artesian Pool (Liveability, sport and recreation, infrastructure, visitor economy)
- Fencing at Spider Brown Oval (Safety, compliance, recreational assets)
- Walgett Cemetery Work (Civic facilities/asset maintenance)
- Fencing at the Rowena Hall Completed (Village life, asset maintenance)
- New playground in Gray Park Walgett (Liveability, recreation)
- Dick Colless Grandstand upgrade (Infrastructure, liveability, recreation)



Michael Urquhart and Dugald Saunders MP with Walgett Shire Mayor Jane Keir and Deputy Mayor, Greg Rummery at the opening of the upgraded Colless Grandstand



Opening of the Collarenebri Pool.

# Infrastructure Renewal

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Council's asset base has a net carrying amount (written down value) of \$340 million as at 30th June 2024, with assets classes consisting of roads, buildings, water and sewer networks, plant and equipment, stormwater drainage, land, and other structures.

Each year our assets depreciate or lose value over time because of wear and tear, construction date, type of asset, asset construction technique, and environmental conditions.

A crucial element of Local Governments charter is being the custodian and trustee of public assets

Council is responsible for effectively managing its assets. The development of appropriate asset management strategies is also essential for maintenance programs and asset renewal scheduling.



Grawin Bore	698,000	Lorne Road gravel re-sheeting	362,000
Blacks Bridge upgrade	845,000	Burren junction hall upgrade	338,000
Harris Bridge upgrade	631,000	Walgett showground toilets	149,000
Wanourie Bridge upgrade	1,051,000	Walgett weir	8,800,000
Walgett saleyards truck wash	589,000	Collarenebri Pump station	217,000
Walgett K&G renewal	769,000	Collarenebri new artesian bore	1,317,000
Walgett Levee upgrade	3,966,000	Shakespeare Street gravel	197,000
Come By Chance Rd upgrade	2,824,000	Lightning Ridge Main Street	379,000
Bugilbone Road upgrade	4,969,000	Walgett Wee Waa Sts footpath	336,000
Lightning Ridge airport upgrade	329,000	Collarenebri boat ramp	153,000
Gundabloui Road upgrade	3,287,000	Bill O'Brien Way reseal	422,000
Mercadool Road gravel re-sheet	542,000	Cumborah artesian bore	777,000
Wanourie Creek road upgrade	222,000	Opal Park upgrade	155,000
Collarenebri Showground sheds	153,000	Lightning Ridge Ovals centre	1,634,000
Cryon Road gravel re-sheeting	288,000	Walgett footpaths renewal	377,000
Lightning Ridge Footpaths	364,000	Walgett K&G Dundas Street	155,000
Lightning Ridge Fred Reece Way	263,000	Gundabloui Road upgrade	3,348,000
Walgett Depot Artesian bore	758,000	Housing additions	232,000



# Sound Financial Management

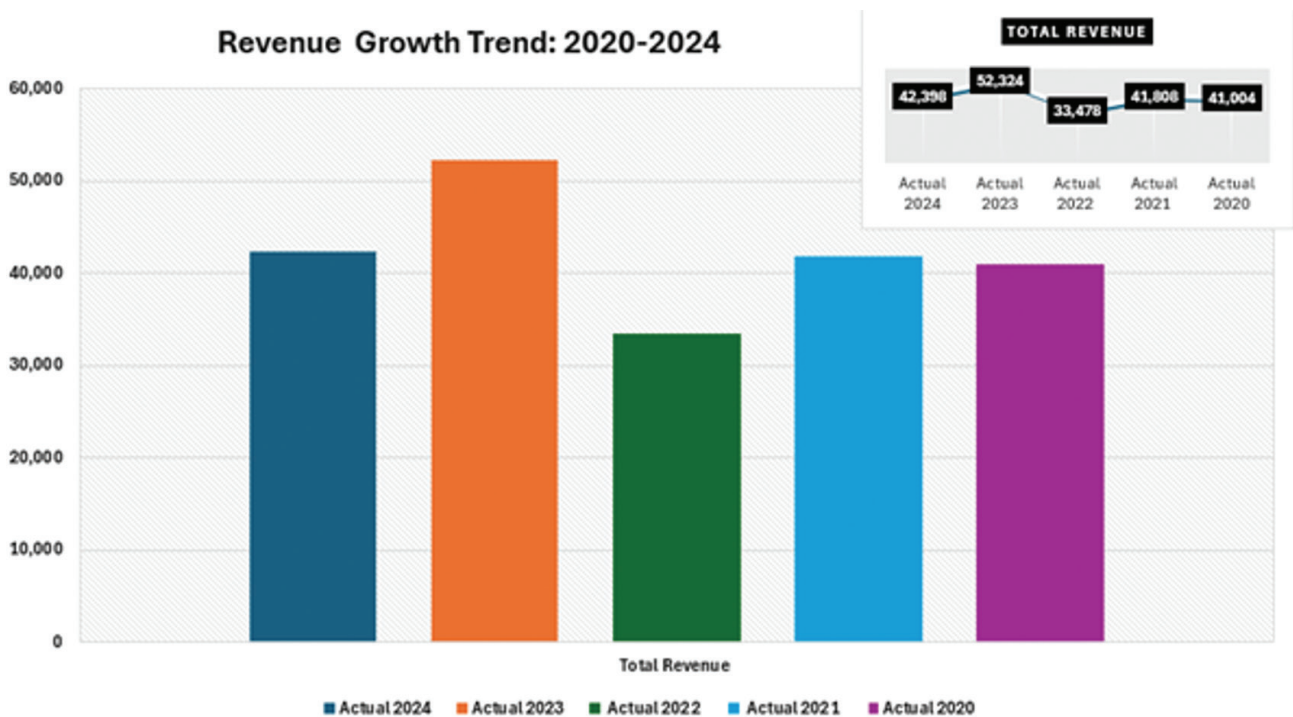
During the last three years Council has focused on consolidating the balance of working capital and reducing debt.

Working capital identifies Council’s liquidity or capacity to fund the day-to-day general-purpose operations and delivery of services to the community in the short to medium term and consists of cash, inventories, and net creditors / debtors.

Council has maintained a strong financial position, underpinned by consistent revenue growth.

This achievement is particularly notable given the challenging economic climate.

By diligently managing both restricted and unrestricted funds, Council has been able to deliver essential services and invest in community infrastructure, ensuring a thriving and sustainable future for our region.

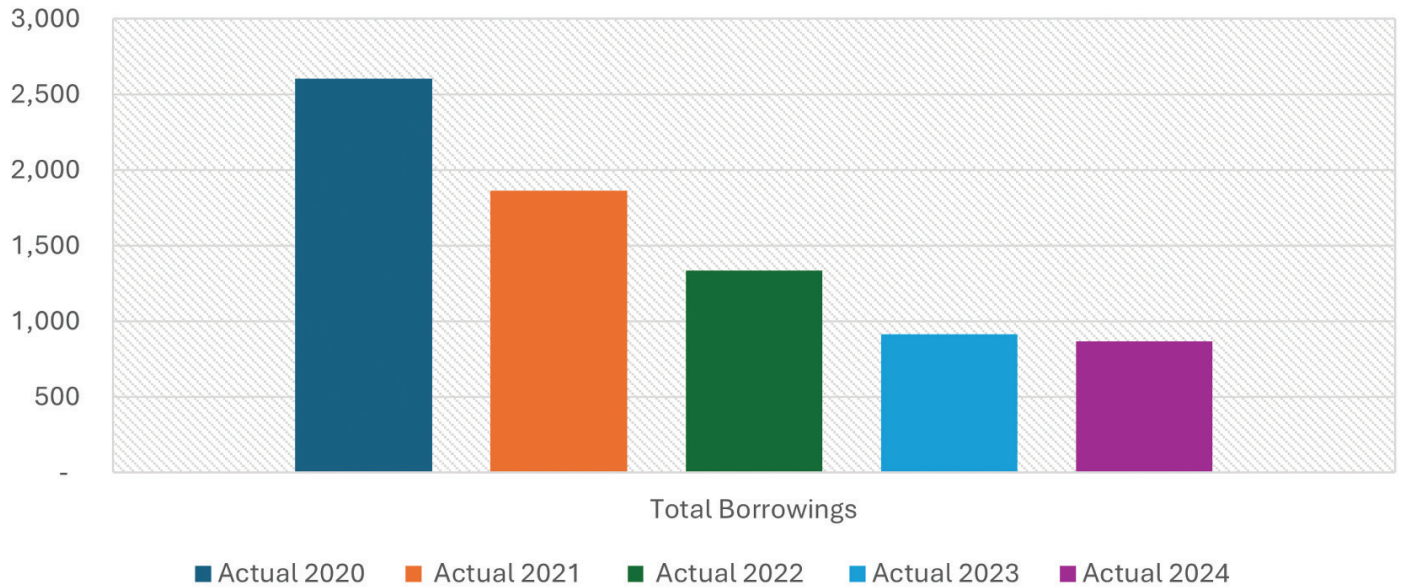


**Debt levels have been significantly reduced in recent years, demonstrating a strong commitment to financial prudence. Most existing debt was incurred over a decade ago to fund critical infrastructure projects such as bridges, airports, and housing, which continue to serve our community.**

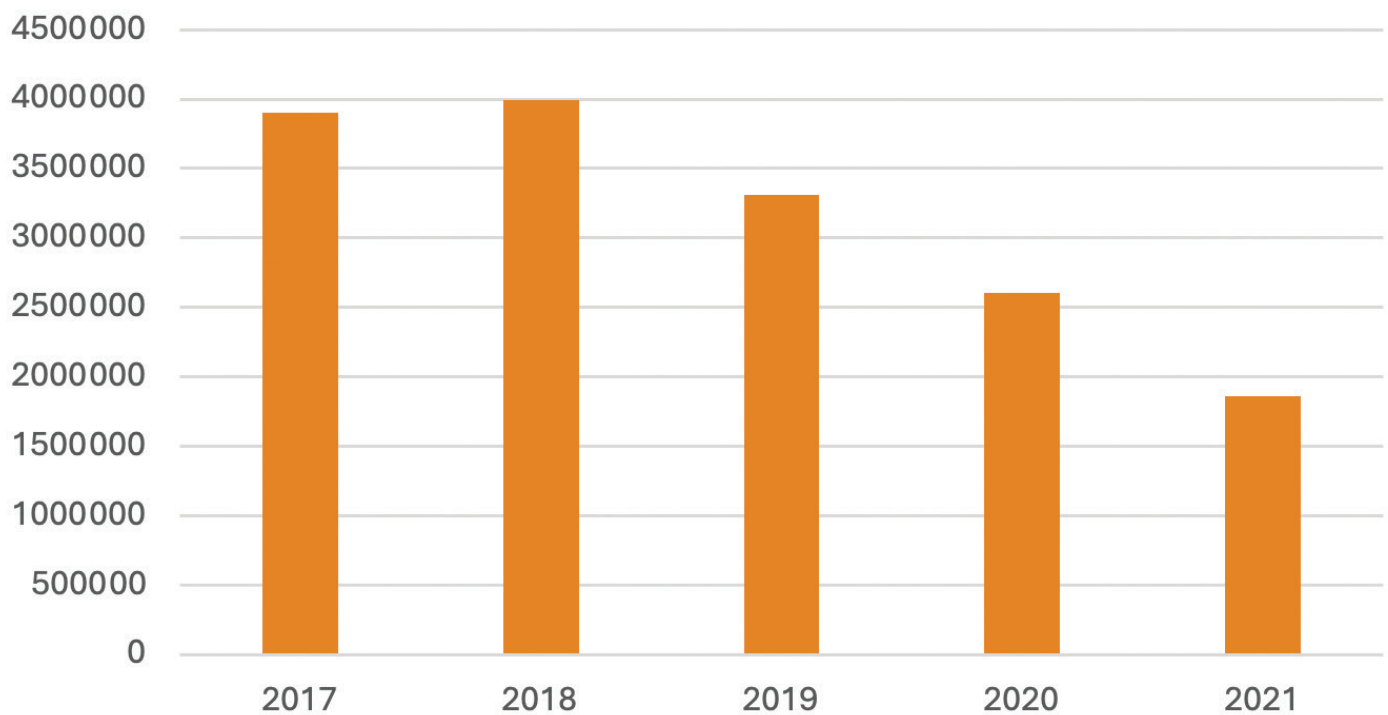
**This strategic approach positions Council for long-term financial sustainability.**

Council’s debt level for outstanding loans has been steadily falling since 2018 as shown in the graph below. The existing loans were raised over the last 10 years or so to fund capital projects for bridges, airports, and housing.

### Debt Management : 2020-2024



### Loan Balances by Financial Year



# Community Development and Services

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## Cultural, Linguistic, Programs and Promotions



**Cultural Diversity and uniqueness are regarded as strengths of our Local Government Area. During the last term, Council has committed to sustaining the implementation of a strength-based approach to delivery and support of our residents and the needs of all people residing in our Local Government Area.**

Community development staff work and promote relationships and collaboration with services, organisations, and agencies across our Shire to work to build positive outcomes and strengthen collaborations within our Local Government Area.

Programs and annual initiatives have been delivered to a broad cross section of residents, highlighting the need to connect with the community.

Programs and initiatives that align with our CSP and Operational Plans are consistently well attended and well supported by local and regional agencies and organisations that offer opportunities for residents to gain knowledge, learn a new skill, make new friends, or enjoy the social opportunities events and programs offer.

Celebrations of several community focused events enabled the community to come together and recognize the positive impact of social connections and the importance in the role in which Council plays in advocating, creating, and promoting the opportunities for this to take place.

Reconciliation Week acknowledgement and initiatives across the Shire urges the reconciliation movement towards braver and more impactful action in supporting and recognizing the struggles of our First Peoples.

The Council Youth and Community Development Team initiated and implemented a working group to maximize input and support from services and agencies within the community.

This model of planning and delivery creates provision for those involved to have input into decisions that affect them.

Council also plays the lead role in NAIDOC events, Harmony Day initiative and cultural focused programs across communities.

The message for Harmony week is Everyone Belongs, promoting and acknowledging the reality of racism and break the cycle of discrimination.

Council advocates for inclusion and works collaboratively with agencies and organisations to celebrate the diverse multi-cultural country we live in.

The participation of community members from all backgrounds, post COVID has demonstrated to us that our residents want to connect, want to be a part, or play a part in being actively involved in celebration and opportunities our teams deliver with supporting agencies.

## Services to youth and young people- youth development

Council continues to demonstrate its commitment to youth as our future leaders within the LGA.

Our community and youth development teams advocate and promote community inclusivity and innovation regarding services to young people.

Our delivery model of engagement opportunities at afternoon youth centers and holiday programs across the three larger communities of Lightning Ridge, Walgett and Collarenebri remain well supported.

Keeping our young people engaged and safe in a supportive, friendly environment is essential to mental health and well-being.

- After school youth centers daily numbers:
- Walgett: 15-20 Lightning Ridge: 25-30 Collarenebri 15-20
- Daily patronage of School Holiday Programs:
- Walgett: 25-35 Lightning Ridge: 35-40 Collarenebri: 2

It is important to note that special stand-alone programs like Youth Week record higher participation numbers with the 2024 program recording over 2000 attendees with young people engaged in one of the 35 programs offered across a three-week period.

These programs align with **Council's Youth Strategy, Safety and Crime Prevention Plan** which are all under pinned by the Community Strategic Plan in delivering programs to our Shires youth and young people.

Council has been recognized for its delivery of **YOUTH WEEK PROGRAMS** for the past 18 years.

In top five Finalists in 2022-2023 Council made the top five finalists and in 2024 again made the top five finalists in three out of four categories, culminating in being awarded the NSW Local Government **'Best Local Youth Week Program 2024.'**

Council plays a lead role in the youth employment initiative Careers on Country Expo facilitated by NSW Department of Education.

We continue to promote these opportunities when they arise with presentations to schools.

Due to a break in meetings during flood, staff turnover at schools, and other unforeseen issues which have impacted on leadership programs, Council has been struggling to re-ignite its Youth Council in 2024 however are working to re-establish the peak body and voice for youth in our Shire when possible.

Our funding and partnerships with many organisations are vital to sustain our delivery of meaningful, accessible programs for youth and young people.

# Community Development and Services

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## Health and Wellbeing

Health and wellbeing are paramount to our residents, and Council continues to show commitment to these areas of need.

We work with local and regional services, agencies and organisations supporting, partnering, and promoting the wellbeing of our residents.

Social connections are vital, and Council is a key player in many groups and events which place this connection first.

In 2024 we delivered events targeting Domestic Violence, Child Protection, Mental Health, youth employment, harmony programs and social inclusion initiatives.

Council also implemented dedicated events for International Womens Day, Youth Week Program, Children’s Week, Grandparents Day, Seniors Weeks, Carers Week, Suicide Prevention and continues to sustain our support of the health and wellbeing of our residents.

## Library Services and Information

Highlights of our Library programs across communities include:

- Kids knitting school holidays workshop with Senior knitting ladies
- Promoting intergenerational relationship- Author Talks with local Lightning Ridge Author Jacqueline Gaul
- Local artists workshops
- Community groups that gather and meet at our Libraries include;
  - Mums and Bubs
  - Seniors Art Classes
  - Story time Club
  - Book Club and Toddler Play Groups
- Utilisation of our libraries, our community hubs ensure community members have a place and space to connect, socialise, engage and build on our social capital within the Walgett Shire.

## Access & Inclusion

Our Disability Inclusion Action Plan guides our work, and our areas of need as advised by the community. Our community team works alongside many services that support and work towards supporting marginalized groups across our Shire.

Council supported a range of initiatives to support access and inclusion for those people with a disability and their carers.

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Council will remain committed and recognizes the importance of providing all residents with equal access and equity opportunities and activities that meet residents' needs and expectations. Council's community services team are now recognized as a listening council and connected to its residents.



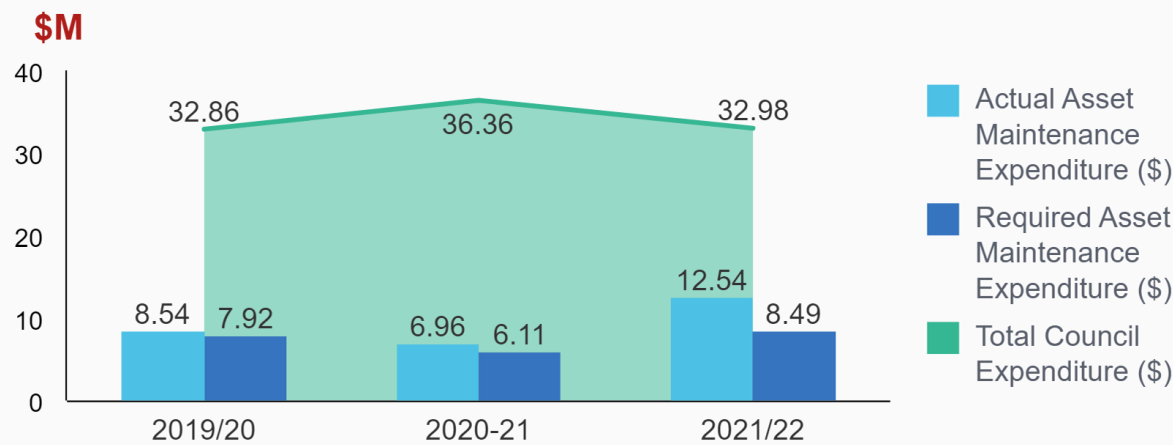
# Engineering and Technical Services

Long-term plans for the operation, maintenance and renewal of Council’s assets is to maintain a sustainable level of service to the Community.

To implement and maintain Asset Management Systems that meet legislated and government guidelines, provide an effective resource for strategic planning of asset replacement, identify future capital expenditure liabilities, and provide a systematic defense against public liability risks.

We have had several studies over the last few years from consulting engineers to enable us to improve our asset management system so we can improve and maintain Regional Roads & Bridges to provide safe, efficient, all-weather access on key transport routes within the Walgett Shire.

## Council's Spending on Assets



We have a self-sufficient workshop to enable quick repairs to our plant and machinery, in the last budget year we have employed two Apprentice Fitters this fiscal year to enable progression in the future.

Your Council's Assets	Result	Group Avg.
Roads, Bridges and Footpath expenditure per capita (\$)	1,446.33	1,228.04
Building & Infrastructure Renewal Ratio (%)	99.2	135.6
Infrastructure Backlog Ratio (%)	5.1	5.1
Road Length per capita (metre)	66.44	54.13
Asset Maintenance Ratio (%)	147.8	112.4

# Environmental Services

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Council undertakes a number of activities to minimise the current and future impacts on land within the Walgett Local Government Area:

- Strategic land use planning
- Development control
- Open space management
- Biodiversity management (eg weeds, pests, native plants & animals)
- Stormwater management (eg sediment & erosion control)
- Illegal dumping
- Contaminated Land
- Salinity
- Flooding management
- Bushfire management
- Community group support
- Heritage conservation

Council is currently reviewing the Local Environmental Plan (LEP)  
The Plan consists of a written document and a series of associated maps, including as follows:

- Land Application Map
- Land Reservation Acquisition Map
- Land Zoning Map
- Lot Size Map
- Heritage Map
- Natural Resource – Biodiversity Map
- Urban Release Area Map
- Natural Resource – Water Map, Natural Resource – Groundwater Vulnerability Map
- Flood Planning Map
- Land Reclassification (Part Lots) Map
- Additional Permitted Uses Map

# Operational plan – Status

## Community

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
1.1.1	Support and initiate a range of local activities and projects that build community connections for all age sectors	<p>Develop a community consultation framework</p> <p>Provide Sec 356 Donations and subsidies</p> <p>Develop projects in conjunction with community organisations</p>	MCD Complete	<p>Council supports a range of community activities including but not limited to, special/sporting events, cultural initiatives. Council has a productive relationship with agencies eg: WAMS (MOU).</p> <p>Funding provided by Council for various community events this is done annually.</p> <p>Council supports for a range of community activities including but not limited to, special/sporting events, cultural initiatives. Council seeks and advocates for collaboration from community groups on community based initiatives</p> <p>Funding provided by Council for various community events, youth ,disabilities, people/ groups from NESB ,Aboriginal and minority /vulnerable residents made annually.</p> <p>Council initiates and supports community health, social, emotional wellbeing programs annually and as required.</p>
1.1.2	Provide vibrant and welcoming town centres, streets and meeting places	Liaise with volunteers and other community groups to assist in maintenance of parks and gardens	DL/DTES ongoing	Council continues to support /implement initiatives across communities with involving residents in programs and initiatives of community beautification and community gardens.
1.1.3	Embellish our community with parks, paths, cycleways, facilities, and meeting places	Implement the active transport plan Progressively review and upgrade community halls and swimming pools	DE GM Ongoing	Underway with Stronger Country Communities grants and Council revenue funds. Funding for Walgett Splash Park secured. Hall renewal programs completed at Burren Junction, and Carinda.
1.1.4	Respect the heritage of the region and highlight and enhance our unique characteristics	Continue to implement the recommendations of Council's heritage advisor	DES Complete	Heritage Advisor engaged and inspections of local Council's LEP and Local Heritage items to ensure protection of Council's Heritage Buildings. Grant submissions lodged for Outback Heritage Drive. Each year grant allocation made.

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
1.1.5	Support, encourage and celebrate community participation and volunteerism	Creation and promotion of volunteer opportunities	MCS ongoing	Volunteers used as and when required. Council governed by employment legislation, the award, & WH&S and other requirements for volunteers. In accordance with volunteer policy. Council advocates for community participation. Volunteers very active in Lightning Ridge VIC and Gem Gardens.
1.1.6	Work with other agencies and service providers to deliver community programmes, services and facilities which complement and enhance Council's service provision	Identify gaps in service delivery	MEDVE	Continuing to work with communities for best outcomes Council- community relationships remain productive and positive. Shire Inter Agency Committees very active in all centres.

## GOAL: A Safe, Active, and Healthy Shire

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
1.2.1	Partner with health agencies and community organisations in promoting healthy lifestyles and better health outcomes	Engage with local sporting associations and peak sporting bodies	CSM Complete	On-going sustained engagement / partnerships with local agencies and contribution to healthy programs, active lifestyles and engagement. Council supports exercise classes in parks and Just Run program.
1.2.2	Support agencies and local organisations to address the availability of emergency services, affordable housing, disability and aged services and employment for people with disabilities	Consultation process for engaging with marginalised sections of community developed Enhanced wellbeing options provided for disadvantaged and marginalised community members	CSM Complete	for broader community wellbeing/ safety and lifestyles. Council adopted Disability Action Plan.
1.2.3	Work with key partners and the community to lobby for adequate health services in our region	Identify gaps in service delivery	DES Complete	Promotion of development of health services within the shire. Communicating with community partners. Council in 2020/21 lobbied NSW Government for increased face to face medical services in Rural Remote NSW. Council made a submission to NSW Government Public Health Inquiry into regional Health Services.

# Operational plan – Status

## Community

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
1.2.4	Provide, maintain and develop children's play and recreational facilities that encourage active participation	Operate youth centres and vacation care programs	CSM Complete	Fully operational and functioning well. Sustained attendance numbers. New play spaces constructed in community / plans for future additions and improvements in recreational infrastructure & opportunities for residents. New Walgett youth Centre to be located in PCYC.
1.2.5	Provide, maintain and develop passive recreational facilities and parklands to encourage greater utilisation and active participation	Maintain all parks and gardens including playground equipment and progressively upgrade shade shelters	DETS Complete & On-going	New playground equipment for parks constructed/ further parks and equip in progress. New playgrounds in Walgett Gray Park, Opal Park Lightning Ridge, Collarenebri Denyer Park. Council was successful for another Mega park in Lightning Ridge constructed in 2022.
1.2.6	Partner with police, community organisations and the community to address crime, anti-social behaviour and maintain community safety. Provide effective regulatory, compliance and enforcement services for the community	Partner with all combat emergency services and emergency support services. Install and maintain cctv systems across the Shire	GM Complete	GM Chairs the LEMC with stakeholder representation from Police, SES Ambulance, Fire services & other agencies as required. Exercise are conducted to ensure readiness in emergency events including natural disasters eg; floods Council partnering with Agencies during Covid 19 pandemic. Regular meetings each year.  Mobile CCTV operational across the shire. Able to relocate for specific events. CCTV installed in Walgett Lightning Ridge and Collarenebri depots.
1.2.7	Provide effective regulatory, compliance and enforcement services for the community	Carry out food premises inspections to ensure compliance with the Food Act  Target number of premises audited for fire safety compliance  Undertake impounding of animals and registrations  Inspections of Swimming Pools for compliance  Provide management and investigation of dog attacks and dangerous dog declarations  Orders to be issued or served where necessary	DES Complete	Food Inspections in progress delayed due to COVID 19 requirements. Inspections re-commenced July 2021.  Staff working with a number of high risk premises in relation to fire safety. Providing opportunities for businesses to learn about and upgrade their fire safety services delayed due to COVID19, Floods and geographic isolation  Actively working with and caring for impounded animals as required. Thorough investigations of dog attacks and action taken as required.  Orders issued as necessary and as appropriate and followed up to ensure compliance with Overgrown vegetation and repair of buildings. Swimming Pool Inspections carried out as required. Swimming Pool compliance program to be developed on appointment Director of Planning and Compliance Council educating owners of premises about compliance matters.

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
1.2.8	Provide and maintain accessible quality sport and recreation facilities that encourage participation	Maintain swimming pools and bore baths facilities and the surrounds	DETS Complete	Funding secured for Walgett Splashpark. . Burren Junction bore baths were installed in 2021. Collarenebri Bore baths complete July, 2024

## GOAL: A Diverse and Creative Culture

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
1.3.1	Provide enhanced and innovative library services that encourage lifelong learning	Continue yearly membership of Outback Arts. Support Arts Program. Increase use of library as a community space.	CSM Complete	Membership paid annually. Annual contribution - Complete Library programs delivered iNew memberships at both Libraries in place with increased numbers. Artist workshops held in Walgett library along with knitter sessions each week.
1.3.2	Work with the community and other agencies to develop major cultural and community events	Work with agencies to encourage events for the Shire  Apply for grants for cultural events	MEDVE	Continuing & sustained supports / relationships for NAIDOC, YOUTH WEEK, R U OK DAY, RECONCILIATION WEEK, numerous Festivals and celebrations implemented and pre-programmed.  Successful Festivals and NAIDOC grant submissions
1.3.3	Work in collaboration with agencies and community groups to address existing and emerging issues specific to the Aboriginal and ageing communities	Implement the Aboriginal Reconciliation Plan  Undertake Aboriginal Projects Develop an ageing strategy	CSM Complete  In progress	WSC ARAP has been adopted and in place. Action Plan referred to in all relevant delivery of programs/ initiatives First peoples initiatives continued to be supported ( NAIDOC/ S2W,/Reconciliation Wek, Sorry day, )  Work in progress
1.3.4	Support the development of programs which offer alternative education programs and opportunities that meet the needs of specific community sectors	Establish programs for cadetships/ traineeships  Advocate for the improvement of secondary school educational outcomes across the Shire	GM Complete  GM In progress	Council has a strategy in place to support cadetships & traineeships.  Council partnership with schools for annual placement of school children

# Operational plan – Status

## Economic Development

### GOAL: An attractive environment for business, tourism and industry

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
2.1.1	Implement tools to simplify development processes and encourage quality commercial, industrial and residential development	<p>Advocate for the development of the Australian Opal Centre</p> <p>Ensure that building certification and inspections are carried out as per National Construction and the requirements of the Building Professionals Board</p>	<p>GM Complete DES</p> <p>Complete</p>	<p>Advocacy a success with grants made available across a wide range of activities. Council allocated \$1.425 million from FNW JO tourism grant allocation and \$675,000 from Council funds.</p> <p>Building Surveyors continually act within the conditions of their Accreditation.</p>
2.1.2	Develop the skills of businesses to maximize utilization of new technologies and the emerging broadband and telecommunications networks	<p>Develop and implement an Economic Development Strategy</p> <p>Lobby for improved mobile phone coverage across the shire</p>	<p>GM</p> <p>MEDVE Underway</p>	<p>Application lodged with Black Spot program for upgrade of mobile phone towers Walgett, Lightning Ridge and Collarenebri.</p> <p>Incentive policy under development</p>
2.1.3	Lobby the Government to address needed infrastructure and services to match business and industry development in the region (education, transport and health)	Continue to lobby the Government for funding for transport infrastructure	GM Complete	Significant transport grants received and projects undertaken. Major grants for CBC road, Lorne Road, and Burranbaa Road. Representation made to Minister Toole in June 2021.
2.1.4	Promote the Walgett Shire to business and industry and increase recognition of the area's strategic advantages	Develop business development prospects in collaboration with various government agencies	MEDVE Complete	Continuing. Economic initiative for Collarenebri underway. Orana RDA undertaking economic development program for Collarenebri.
2.1.5	Provision of caravan support facilities throughout the Shire	Maintain and expand facilities of the 'RV Friendly'	VIC In progress	Council investigating caravan park for Walgett. Also expansion of free camping ground in Walgett to be investigated.

## GOAL: Employment opportunities that supports local industries

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
2.2.1	Identify partnerships and innovative funding approaches to provide for new and upgraded infrastructure for event hosting and tourism expansion	Continue to apply for grants for a new information centres for Lightning Ridge and Walgett	GM Complete	Application lodged for Lightning Ridge centre upgrade. DA approved. New grant application underway.
2.2.2	Provide land use planning that facilitates employment creation	Monitor and review Council's Local Environment Plan	DES Complete	LEP 2013 currently under review with a view to promote ease of use, simpler, more streamlined processes and promote more practices as development without consent. LSPS community plan. Housekeeping of the LEP. Progress delayed due to organisational transformation.
2.2.3	Support and encourage existing business and industry to develop and grow	Maintain a sufficient supply of residential, lifestyle, agriculture, commercial and industrial zoned land	DES Underway	LEP 2013 currently under review. Walgett Rural Residential Progress delayed due
2.2.4	Develop and implement an economic development strategy which identifies potential projects and/or industries that build on the Shire's attributes and/or natural resources	Provide consultation with potential new business operators and pre-development application assistance	MEDVE Underway	Council continues to support new business operators and Development Applications.
2.2.5	Encourage and support youth employment initiatives	Promote the school to work programme	MEDVE Complete	Challenging period re: Flood/fire Organisational transformation

# Operational plan – Status

## Economic Development

**GOAL: An efficient network of arterial roads & supporting infrastructure; town streets & footpaths that are adequate & maintained**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
2.3.1	Provide an effective road network that balances asset conditions with available resources and asset utilisation	Undertake bitumen maintenance program in line with service levels	DETS Not complete	Ongoing resealing program each year funding from various revenue streams.
		Undertake maintenance grading program in line with service levels	DETS Not complete	Routine inspections of road network undertaken and road repairs undertaken on as needs basis. Maintenance grading has commenced and an asset management plan is being developed to support grading program each year.
2.3.2	Maintain, renew and replace Council bridges and culverts as required	Undertake annual inspections of all bridges and culverts and update the required maintenance and repair program	DETS Not complete	Regular inspections undertaken and routine maintenance undertaken as required. Renewal of Goangra bridge took place in 2022 along with Hollywood bridge.
2.3.3	Ensure road network supporting assets are maintained (signs, posts, guardrails etc.)	Renew and maintain Council's road network supporting assets in-line with the Asset Management Plan	DETS Not complete	Regular inspections undertaken and maintenance undertaken as required
2.3.4	Maintain existing footpaths in Shire towns and villages	Undertake annual inspections of all footpath and update the required maintenance and repair program	DETS No complete	Regular inspections undertaken and maintenance undertaken as required
2.3.5	Lobby the Government to provide needed funds to maintain regional networks	Continue to apply for grants for the reconstruction and sealing of unsealed Regional Roads and major Local Roads network Investigate using SRV(5-15%) to fund a major upgrade of Local Roads	DETS GM Complete	On-going lobbying of State Government Regional road grants received. Future road projects being developed. GM DETS and Cr Ramien met with Minister Ley and Roy Butler presentation of Council submission for additional funding for Regional Roads.

## GOAL: Communities that are well serviced with essential infrastructure

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
2.4.1	Implement Council's strategic asset management plans and continue to develop asset systems	Implement an electronic asset management system for all Council assets	CFO Complete	Asset system 'Confirm" in place. Reconciliation between ledger and asset system to be finalised.
2.4.2	Ensure adequate public car parking and kerb and gutter infrastructure is provided and maintained	Inspect all kerb and gutter and undertake the required repair and replacement program	DETS Not complete	Works in progress and annual allocation of funds to renew K&G in all communities across the shire.
2.4.3	Provide the infrastructure to embellish public spaces and recreation areas	Undertake the maintenance program for Council's parks and gardens team	DETS complete	Regular inspections undertaken and maintenance undertaken as required. Parks and gardens maintained to a high standard and upgrades underway. New wetland and bird hide under investigation for Lightning Ridge.
2.4.4	Continue to lobby Government to provide incentives to appeal to airline companies to service the region	Partner with Brewarrina and Bourke to lobby the Government to subsidise airlines and the reintroduction of RPT services for Walgett and Bourke	GM Complete	FNWJO has airline service for Walgett & Lightning Ridge in operation. Commenced in 2020. Certificate of compliance from CASA received in July 2024

# Operational plan – Status

## Governance and Civic Leadership

### GOAL: An accountable and representative Council

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
3.1.1	Provide clear direction for the community through the development of the community strategic plan, delivery program and operational plan	Implement, monitor and review the Delivery and Operational Plan	CFO Complete	Quarterly Operational Plan reports and six monthly delivery Program reports submitted to Council on time.
3.1.2	Engage with the community effectively and use community input to inform decision making	Deliver a Local Government week Program to engage the community and show case services provided by Council Distribute newsletters to residents	CFO Postponed DO On-hold/ under review	Council has conducted three Local government Week activities,  Newsletter policy currently under review as part of the Communications Services audit
3.1.3	Provide strong representation for the community at regional, state and federal levels	Participate in and make visible contributions to regional forums such as OROC and Western Division  Advocate the needs of the Shire to State and Federal Governments	GM Postponed  GM Complete	No attendees at Western Division because of flooding in Walgett Shire.  Presentations made to Met with The Hon Mark Coulton, MP Parkes at Council on 20.7.22.  Met with Her Excellency the Honourable Margaret Beazley AC QC, Governor of NSW on 29.7.22 Met with the Hon Minister for Education, Sarah Mitchell on 4.8.22 Mayor & GM met the Minister for Planning & Homes, the Hon Anthony Roberts at Lightning Ridge, 1.9.22 met with Rose Jackson, State Minister for Water on 27.4.23 The Hon. Stephen Gingell LAWRENCE, MLC 15.04.2024 Minister for Regional Transport and Roads 23.07.2024 1st August 2024 - Murray Darling Basin Authority Tour of the Collarenebri Bore Baths

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
3.1.4	Undertake the civic duties of Council with the highest degree of professionalism and ethics	Ensure annual pecuniary interest declarations are completed  Ensure Councillors comply with the Code of Conduct	GM Complete  Complete	Tabled each year at the October Council meeting  Compliance training undertaken in January 2022
3.1.5	Councillors represent the interests of the whole of the Shire area	Arrange seminars to ensure all Councillors appreciate their roles	GM Complete	Council has conducted three Local government Week activities,  Newsletter policy currently under review as part of the Communications Services audit

**GOAL: Implement governance and financial management process that support the effective administration of Council**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
3.2.1	Develop processes that ensure that legislative and financial standards are actioned in a timely manner	Provide financial reports to management and staff to assist in budget control and decision making  Complete quarterly budget review statements in line with statutory requirements  Review, revise and maintain Council's Long Term Financial Plan Oversight financial decision making process	CFO Complete  CFO Complete  FO GM Complete	Fortnightly reports issued  Reports tabled on time  This is conducted annually.

# Operational plan – Status

## Sustainable Living

**GOAL: Operate an an urban waste management system that meets the community needs and environmental standards**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
4.1.1	Develop and implement a Shire Wide Waste Management strategy that includes recycling services	Develop and implement the Waste Management Strategy  Effectively manage the domestic waste and landfill management contracts	DES Complete	Waste strategy finalised and new action plan for Walgett and Lightning Ridge landfills in operation. Strategies for the unmanned landfills are on-going to improve site management.
4.1.2	Implement initiatives to reduce illegal dumping and provide community education to prevent litter	Actively respond to complaints and issues identified to ensure appropriate outcomes for illegal development, dumping and other activities such as abandoned vehicles, noise pollution and odour.  Develop and implement a waste education program	DES Complete  DES Complete	Council has received monies from EPA Trust for cleanup project  Council has dedicated budget monies for cleanup projects and will continue to target illegal dumping through RID ONLINE education and new processes.

**GOAL: Provide potable and raw water supply systems that ensures enhanced water security and meets health standards**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
4.2.1	Improve and upgrade the water supply infrastructure through an asset management framework	Complete an annual water main replacement program  Ensure water supply is provided and maintained in compliance with the Drinking Water Quality requirements	DETS Complete	Ongoing annual replacement program conducted.  Regular weekly water testing undertaken in accordance with Drinking Water Management plan

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
4.2.2	Maintain and renew the sewerage network infrastructure to ensure the provision of efficient and environmentally-sound sewerage services	Operate the sewer treatment plants in an efficient manner	DETS Complete	Ongoing. Council made a submission to NSW Government for upgrade of Walgett STP. Issues in 2020 that were referred to EPA have been addressed successfully.
4.2.3	Ensure adequate stormwater and drainage infrastructure is provided, maintained and renewed	Maintain and renew the stormwater and drainage infrastructure	DETS Complete	Regular inspections undertaken and maintenance undertaken as required

**GOAL: A sustainable environment that recognises our rivers, natural environment, ecological systems and biodiversity**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
4.3.1	Promote and raise community awareness of environmental and biodiversity issues	Undertake waste avoidance, waste reduction and recycling program	DES Complete	Council actively supports and works with Container Deposit Scheme for return and earn. Reducing, Reusing and Recycling of waste continuing to be a priority.
4.3.2	Protect and maintain a healthy catchments and waterways	Inspect Council's water networks and take samples when necessary	DETS Complete	Ongoing
4.3.3	Protect the Shire's historic buildings and sites recognising their value to the community	Implement the recommendations of Council's heritage advisor	DES Complete	Development and promotion of the Council Local Heritage Fund which operates annually.

**GOAL: Maintain a healthy balance between development and the environment**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
4.4.1	Retain open space that are accessible to everyone	Monitor environmental protection measures for sensitive land	DES In progress	Review Biodiversity Laws and Walgett LEP and DCP 2013 & 2016.
4.4.2	Ensure that Walgett Shire is sufficiently prepared to deal with natural disasters	Provide annual contribution to the RFS, SES and NSW Fire and rescue	GM & LEMC Complete	Contributions made annually.
4.4.3	Educate the community about sustainable practices	Promote and provide adequate and user friendly pre-lodgment advice on all aspects of development	DES Complete	Actively providing pre-lodgment services and advice. Attend on-site inspections and provide advice on all aspects of development. Making staff available for questions and queries and working actively with clients.

# Operational plan – Status

## Infrastructure

**GOAL: Provide and maintain an effective road network that meets the community needs and expectations**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
5.1.1	Manage the road network to respond to community needs, growth in the Shire, improving road safety and improving transport choices	Continually revise the works program for regional and local roads	DETS Not complete	On going
5.1.2	Develop a strategy that addresses transport options for the local community	Advocate for taxi services, air services and public transport	GM Complete	Air Services see 2.4.4
5.1.3	An effective complaints management process that effectively responds to residents issues regarding roads	Maintain complaints management process	DETS Complete	Complaints lodged and processed in a timely manner.
		Complaints actioned within 7 days through the CAR system	CFO Complete	Complaints processed within 14 days. O/S complaints followed up.

**GOAL: Provide and maintain an effective road network that meets the community needs and expectations**

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
5.2.1	Ensure that the road network is maintained to a standard that is achievable within the resources available	Continually revise the works program for regional and local roads	DETS Not complete	Regular inspections undertaken and maintenance undertaken as required. Regional road strategy developed by Peece Consulting for Regional roads.
5.2.2	Maintain an effective operational relationship with the Roads and Maritime Services	Submit progress reports in a timely manner	DETS Complete	Routine maintenance undertaken in accordance with contractual requirements

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
5.2.3	Lobby the Government to provide needed funds to maintain regional and state road networks	Continue to advocate for betterment and other funding through advocacy to state/federal Government CAR system	GM Ongoing	Continuing to lobby other levels of Government for additional funding. GM, DETS.

### GOAL: Maintain and improve Council's property assets to an optimal level

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
5.3.1	Manage properties in accordance with Council Asset Management Plan	Carry out the property works program in line with the annual budget	DETS	Annual programs undertaken and refurbishment program underway

### GOAL: Provision of facilities and communication services

CSP REF	STRATEGY	ACTION	RESPONSIBLE	END OF TERM STATUS
5.4.1	Provide a range of recreational and community facilities	Maintain and upgrade Council's community halls and reserves	DETS/GM	On going
5.4.2	Represent the community about external services including energy, communication, water, waste management and resource recovery	Lobby service providers in response to identified community concerns including mobile phone services	GM Ongoing	Further applications to be lodged via Department of Regional NSW Regional Digital connectivity program. Advocate at a federal level
5.4.3	Advocate to utility and communication providers regarding the capacity and reliability of infrastructure across the Shire	Lobby service providers in response to identified community concerns	GM ongoing	On-going and service providers implementing improved services 3G network to be made obsolete in Oct 24

# Walgett Shire Council

## ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2024

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*That the community utilise the opportunities that arise from  
our environment, to improve their quality of life, while  
embracing its ethnic and social diversity to the benefit of all.*



# Walgett Shire Council

## GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

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*That the community utilise the opportunities that arise from  
our environment, to improve their quality of life, while  
embracing its ethnic and social diversity to the benefit of all.*



Walgett Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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# Walgett Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

## Understanding Council's Financial Statements

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### Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

### About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

#### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

#### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

#### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

#### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

### About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. An opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

### Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

# Walgett Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

### Statement by Councillors and Management

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Statement by Councillors and Management made pursuant to Section 413 (2c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

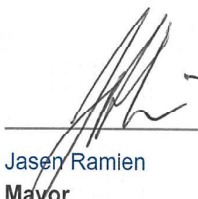
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

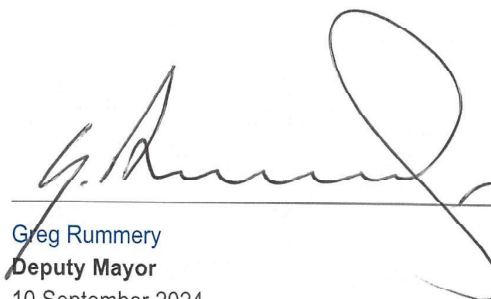
We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 10 September 2024.



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Jason Ramien  
Mayor  
10 September 2024



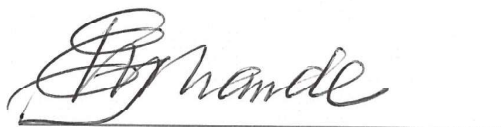
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Greg Rummary  
Deputy Mayor  
10 September 2024



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Megan Dixon  
General Manager  
10 September 2024



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Ernest Mhande  
Responsible Accounting Officer  
10 September 2024

## Walgett Shire Council

## Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
<b>Income from continuing operations</b>				
10,702	Rates and annual charges	B2-1	10,594	10,021
8,894	User charges and fees	B2-2	6,195	5,085
947	Other revenues	B2-3	1,400	876
12,725	Grants and contributions provided for operating purposes	B2-4	24,189	27,355
15,696	Grants and contributions provided for capital purposes	B2-4	4,167	7,350
1,026	Interest and investment income	B2-5	1,627	1,212
178	Other income	B2-6	213	360
—	Net share of interests in joint ventures and associates using the equity method	D2	—	65
50,168	<b>Total income from continuing operations</b>		<b>48,385</b>	<b>52,324</b>
<b>Expenses from continuing operations</b>				
8,847	Employee benefits and on-costs	B3-1	10,990	9,870
17,291	Materials and services	B3-2	22,655	18,535
38	Borrowing costs	B3-3	174	359
7,173	Depreciation, amortisation and impairment of non-financial assets	B3-4	8,258	7,066
1,324	Other expenses	B3-5	1,555	1,392
152	Net loss from the disposal of assets	B4-1	133	21
—	Net share of interests in joint ventures and associates using the equity method	D2	50	—
34,825	<b>Total expenses from continuing operations</b>		<b>43,815</b>	<b>37,243</b>
15,343	<b>Operating result from continuing operations</b>		<b>4,570</b>	<b>15,081</b>
15,343	<b>Net operating result for the year attributable to Council</b>		<b>4,570</b>	<b>15,081</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>				
353			403	7,731

The above Income Statement should be read in conjunction with the accompanying notes.

## Walgett Shire Council

## Statement of Comprehensive Income

for the year ended 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
<b>Net operating result for the year – from Income Statement</b>		<b>4,570</b>	15,081
<b>Other comprehensive income:</b>			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<b>20,115</b>	37,483
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>20,115</b>	37,483
<b>Total other comprehensive income for the year</b>		<b>20,115</b>	37,483
<b>Total comprehensive income for the year attributable to Council</b>		<b>24,685</b>	52,564

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## Walgett Shire Council

## Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	19,393	16,991
Investments	C1-2	17,000	12,000
Receivables	C1-4	14,678	13,818
Inventories	C1-5	1,079	811
Other	C1-7	35	55
<b>Total current assets</b>		<b>52,185</b>	<b>43,675</b>
<b>Non-current assets</b>			
Investments	C1-2	6,000	12,000
Receivables	C1-4	20	40
Infrastructure, property, plant and equipment (IPPE)	C1-6	424,463	403,465
Right of use assets	C2-1	149	202
Investments accounted for using the equity method	D2-1	679	729
<b>Total non-current assets</b>		<b>431,311</b>	<b>416,436</b>
<b>Total assets</b>		<b>483,496</b>	<b>460,111</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	3,501	5,015
Contract liabilities	C3-2	5,595	5,065
Lease liabilities	C2-1	47	52
Borrowings	C3-3	97	309
Employee benefit provisions	C3-4	1,999	1,863
<b>Total current liabilities</b>		<b>11,239</b>	<b>12,304</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	107	154
Borrowings	C3-3	507	605
Employee benefit provisions	C3-4	102	66
Provisions	C3-5	3,738	3,864
<b>Total non-current liabilities</b>		<b>4,454</b>	<b>4,689</b>
<b>Total liabilities</b>		<b>15,693</b>	<b>16,993</b>
<b>Net assets</b>		<b>467,803</b>	<b>443,118</b>
<b>EQUITY</b>			
Accumulated surplus		148,699	144,129
IPPE revaluation reserve	C4-1	319,104	298,989
<b>Council equity interest</b>		<b>467,803</b>	<b>443,118</b>
<b>Total equity</b>		<b>467,803</b>	<b>443,118</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# Walgett Shire Council

## Statement of Changes in Equity for the year ended 30 June 2024

	Notes
Opening balance at 1 July	
Net operating result for the year	
<b>Other comprehensive income</b>	
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6
<b>Other comprehensive income</b>	
<b>Total comprehensive income</b>	
<b>Closing balance at 30 June</b>	

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

	2024			2023		
	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
	144,129	298,989	443,118	129,048	261,506	390,554
	4,570	–	4,570	15,081	–	15,081
	–	20,115	20,115	–	37,483	37,483
	–	20,115	20,115	–	37,483	37,483
	4,570	20,115	24,685	15,081	37,483	52,564
	148,699	319,104	467,803	144,129	298,989	443,118

## Walgett Shire Council

## Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
10,636	Rates and annual charges		10,390	9,736
8,725	User charges and fees		9,464	3,527
1,205	Interest received		1,607	972
28,839	Grants and contributions		25,729	31,194
–	Bonds, deposits and retentions received		368	–
1,181	Other		3,892	3,674
<b>Payments:</b>				
(8,784)	Payments to employees		(11,724)	(10,658)
(17,638)	Payments for materials and services		(25,402)	(19,504)
(25)	Borrowing costs		(35)	(51)
–	Bonds, deposits and retentions refunded		–	(23)
(1,367)	Other		(1,611)	(1,688)
22,772	<b>Net cash flows from operating activities</b>	G1-1	12,678	17,179
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
7,000	Redemption of term deposits		12,000	19,000
481	Proceeds from sale of IPPE		231	–
–	Deferred debtors receipts		20	20
<b>Payments:</b>				
(750)	Acquisition of term deposits		(11,000)	(16,000)
(35,721)	Payments for IPPE		(11,165)	(11,842)
(28,990)	<b>Net cash flows from investing activities</b>		(9,914)	(8,822)
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
2,680	Proceeds from borrowings		–	–
<b>Payments:</b>				
(309)	Repayment of borrowings		(310)	(422)
–	Principal component of lease payments		(52)	(60)
2,371	<b>Net cash flows from financing activities</b>		(362)	(482)
(3,847)	<b>Net change in cash and cash equivalents</b>		2,402	7,875
11,282	Cash and cash equivalents at beginning of year		16,991	9,116
7,435	<b>Cash and cash equivalents at end of year</b>	C1-1	19,393	16,991
12,750	plus: Investments on hand at end of year	C1-2	23,000	24,000
20,185	<b>Total cash, cash equivalents and investments</b>		42,393	40,991

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

# Walgett Shire Council

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# Walgett Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 10 September 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### **Historical cost convention**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment.

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated landfill and gravel pit remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

#### **Significant judgements in applying the Council's accounting policies**

- (i) Impairment of receivables - refer Note C1-4
- (ii) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* - refer to Notes B2-2 - B2-4.
- (iii) Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease - refer to Note C2-1.

### **Monies and other assets received by Council**

#### **The Consolidated Fund**

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is held in the Council's Trust Fund.

## A1-1 Basis of preparation (continued)

---

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

General purpose operations

Water Supply Fund

Walgett Water Supply Service

Lightning Ridge Water Supply Service

Collarenebri Water Supply Service

Villages Water Supply Service

Sewerage Fund

Walgett Sewerage Service

Lightning Ridge Sewerage Service

Collarenebri Sewerage Service

Domestic Waste Management Fund

### The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

The following Trust monies and properties are held by Council and are included in these financial statements:

Lightning Ridge Bore Baths Committee

Namoi Village Bingo - V Boney

Lightning Ridge Cemetery (Bequest)

Mooribul Day

Walgett Meals on Wheels

Burren Junction Hall Committee

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

### Volunteer services

Council's Lightning Ridge Visitor Information Centre utilises a number of volunteers to assist visitors to the area. Council remits a stipend to these volunteers in recognition of their service to Walgett Shire's tourism industry. Any shortfall between the payment of this stipend and staff wages is considered immaterial to Council's financial statements.

### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

## A1-1 Basis of preparation (continued)

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### New accounting standards adopted during the year

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**
- **Equivalent standard for JO's is AASB 2021-6 Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

*“Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”*

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of t

	Income		Expenses	
	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000
<b>Functions or activities</b>				
Community	1,094	1,005	5,507	5,380
Economic Development	751	688	4,422	4,742
Governance and Civic Leadership	13,411	14,486	7,198	5,952
Infrastructure	25,634	30,158	20,502	6,042
Sustainable Living	7,485	5,987	6,176	15,127
Other	–	–	–	–
<b>Total functions and activities</b>	<b>48,375</b>	<b>52,324</b>	<b>43,805</b>	<b>37,243</b>

of those functions or activities are provided in Note B1-2.

	Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
80	(4,413)	(4,375)	469	466	—	—
42	(3,671)	(4,054)	3	276	—	—
52	6,213	8,534	6,014	7,561	404,716	72,257
42	5,132	24,116	21,640	26,198	25,628	326,445
27	1,309	(9,140)	220	204	53,152	61,409
—	—	—	10	—	—	—
43	4,570	15,081	28,356	34,705	483,496	460,111

## B1-2 Components of functions or activities

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Details relating to the Council's functions or activities as reported in B1-1 are as follows:

### Community

- Develop a connected, informed, resilient and inviting community
- A safe, active and healthy Shire

### Economic Development

- An attractive environment for business, tourism and industry
- Employment opportunities that supports local industries
- An efficient network of arterial roads and supporting infrastructure; town streets and footpaths that are adequate and maintained
- Communities that are well serviced with essential infrastructure

### Governance and Civic Leadership

- An accountable and representative Council
- Implement governance and financial management process that support the effective administration of Council
- Promote community involvement in Government decision making
- Deliver the goals and strategies of the Community Strategic Plan

### Sustainable Living

- Operate an urban waste management system that meets the community needs and environmental standards
- Provide potable and raw water supply systems that ensures enhanced water security and meets health standards
- A sustainable environment that recognises our rivers, natural environment, ecological systems and biodiversity
- Maintain a healthy balance between development and the environment

### Infrastructure

- Provide and maintain an effective road network that meets the community needs and expectations
- A Regional and State Road network that is appropriately supported and resourced by the Government
- Maintain and improve Council's property assets to an optimal level
- Provision of facilities and communication services

## B2 Sources of income

### B2-1 Rates and annual charges

	2024 \$ '000	2023 \$ '000
<b>Ordinary rates</b>		
Residential	1,547	1,444
Farmland	4,276	4,069
Business	376	371
Less: pensioner rebates (mandatory)	(95)	(93)
<b>Rates levied to ratepayers</b>	<b>6,104</b>	<b>5,791</b>
Pensioner rate subsidies received	52	52
<b>Total ordinary rates</b>	<b>6,156</b>	<b>5,843</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	1,632	1,548
Water supply services	1,840	1,695
Sewerage services	1,005	972
Less: pensioner rebates (mandatory)	(86)	(83)
<b>Annual charges levied</b>	<b>4,391</b>	<b>4,132</b>
Pensioner annual charges subsidies received:		
– Water	11	11
– Sewerage	10	10
– Domestic waste management	26	25
<b>Total annual charges</b>	<b>4,438</b>	<b>4,178</b>
<b>Total rates and annual charges</b>	<b>10,594</b>	<b>10,021</b>

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

#### Material accounting policy information

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

## B2-2 User charges and fees

	Timing	2024 \$ '000	2023 \$ '000
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>			
Water supply services	2	730	574
Sewerage services	2	6	10
<b>Total specific user charges</b>		<b>736</b>	<b>584</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>			
Inspection services	2	9	4
Planning and building regulation	2	54	63
Private works – section 67	2	100	25
Regulatory/ statutory fees	2	38	34
Section 603 certificates	2	15	14
Other	2	2	6
<b>Total fees and charges – statutory/regulatory</b>		<b>218</b>	<b>146</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>			
Aerodrome	2	10	12
Caravan park	2	21	8
Cemeteries	2	79	69
Lease rentals	2	23	71
Park rents	2	1	1
Transport for NSW works (state roads not controlled by Council)	2	4,331	3,743
Saleyards	2	2	3
Sundry sales	2	5	41
Swimming centres	2	26	3
Tourism	2	244	221
Waste disposal tipping fees	2	430	158
Water connection fees	2	10	8
Other	2	59	17
<b>Total fees and charges – other</b>		<b>5,241</b>	<b>4,355</b>
<b>Total other user charges and fees</b>		<b>5,459</b>	<b>4,501</b>
<b>Total user charges and fees</b>		<b>6,195</b>	<b>5,085</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		6,195	5,085
<b>Total user charges and fees</b>		<b>6,195</b>	<b>5,085</b>

### Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Council does not charge upfront fees such as membership fees for a leisure centre and so does not recognise the fee on a straightline basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

## B2-3 Other revenues

	Timing	2024 \$ '000	2023 \$ '000
Fines	2	–	1
Commissions and agency fees	2	203	181
Diesel rebate	2	116	47
Insurance claims recoveries	2	248	86
Sales of gravel stores	2	295	48
Sales – general	2	73	78
Maintain water and sewer aboriginal communities	2	323	271
Other	2	142	164
<b>Total other revenue</b>		<b>1,400</b>	<b>876</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	1,400	876
<b>Total other revenue</b>	<b>1,400</b>	<b>876</b>

### Material accounting policy information for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

## B2-4 Grants and contributions

		Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
	Timing				
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance – general component	2	415	1,544	–	–
Financial assistance – local roads component	2	94	622	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance – general component	2	5,480	5,874	–	–
Financial assistance – local roads component	2	2,176	2,455	–	–
<b>Amount recognised as income during current year</b>		<b>8,165</b>	<b>10,495</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
<b>Previously specific grants:</b>					
<b>Pensioners' rates subsidies:</b>					
Bushfire and emergency services	2	–	90	–	–
Community care	2	121	135	–	–
Economic development	2	68	276	831	209
Employment and training programs	2	45	143	–	–
Heritage and cultural	2	–	14	–	–
Library	2	59	61	–	–
Library – special projects	2	24	20	–	–
LIRS subsidy	2	9	9	–	–
Recreation and culture	2	250	–	1,574	1,168
Storm/flood damage	2	3,836	7,478	47	5
Street lighting	2	33	33	–	–
Traffic route subsidy	2	65	63	–	–
Transport (roads to recovery)	2	2,180	291	–	–
Transport (other roads and bridges funding)	1	6,589	5,520	1,491	4,439
Water supplies	1	160	46	11	102
Youth services	2	40	82	–	–
Other specific grants	2	20	89	213	55
<b>Previously contributions:</b>					
Health and safety		–	32	–	–
Transport for NSW contributions (regional roads, block grant)	2	2,525	2,478	–	–
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>16,024</b>	<b>16,860</b>	<b>4,167</b>	<b>5,978</b>
<b>Non-cash contributions</b>					
Community services		–	–	–	1,372
<b>Total other contributions – non-cash</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>1,372</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>16,024</b>	<b>16,860</b>	<b>4,167</b>	<b>7,350</b>
<b>Total grants and non-developer contributions</b>		<b>24,189</b>	<b>27,355</b>	<b>4,167</b>	<b>7,350</b>

**B2-4 Grants and contributions (continued)**

	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
Timing				
<b>Comprising:</b>				
– Commonwealth funding	2,251	198	1,706	1,895
– State funding	21,928	25,641	2,461	4,065
– Other funding	10	1,516	–	1,390
	<b>24,189</b>	<b>27,355</b>	<b>4,167</b>	<b>7,350</b>

	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
<b>Total grants and contributions</b>	<b>24,189</b>	<b>27,355</b>	<b>4,167</b>	<b>7,350</b>

**Timing of revenue recognition for grants and contributions**

Grants and contributions recognised over time (1)	6,512	–	3,725	5,763
Grants and contributions recognised at a point in time (2)	17,677	27,355	442	1,587
<b>Total grants and contributions</b>	<b>24,189</b>	<b>27,355</b>	<b>4,167</b>	<b>7,350</b>

**Unspent grants and contributions**

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	7,309	1,571	5,065	5,552
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	7,075	6,221	–	–
<b>Add:</b> Funds received and not recognised as revenue in the current year	–	–	2,809	3,170
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(5,456)	(483)	–	–
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	–	–	(2,279)	(3,657)
<b>Unspent funds at 30 June</b>	<b>8,928</b>	<b>7,309</b>	<b>5,595</b>	<b>5,065</b>

Unexpended capital grants held relate to major projects in progress at the end of the financial year.

## B2-4 Grants and contributions (continued)

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### Material accounting policy information

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

#### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

## B2-5 Interest and investment income

	2024 \$ '000	2023 \$ '000
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	181	113
– Cash and investments	1,446	1,099
<b>Total interest and investment income (losses)</b>	<b>1,627</b>	<b>1,212</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	67	44
General Council cash and investments	659	644
<b>Restricted investments/funds – external:</b>		
Water fund operations	394	219
Sewerage fund operations	351	204
Domestic waste management operations	156	101
<b>Total interest and investment income</b>	<b>1,627</b>	<b>1,212</b>

## B2-6 Other income

	Notes	2024 \$ '000	2023 \$ '000
<b>Reversal of impairment losses on receivables</b>			
Rates and annual charges		–	195
<b>Total reversal of impairment losses on receivables</b>	C1-4	<b>–</b>	<b>195</b>
<b>Rental income</b>			
<b>Other lease income</b>			
Room/Facility Hire		82	79
Leaseback fees - council vehicles		43	38
Other		88	48
<b>Total other lease income</b>		<b>213</b>	<b>165</b>
<b>Total rental income</b>	C2-2	<b>213</b>	<b>165</b>
<b>Total other income</b>		<b>213</b>	<b>360</b>

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

	2024 \$ '000	2023 \$ '000
Salaries and wages	8,063	7,342
Travel expenses	5	2
Employee leave entitlements (ELE)	1,613	1,555
Superannuation	887	799
Workers' compensation insurance	448	283
Fringe benefit tax (FBT)	105	94
Training costs (other than salaries and wages)	2	2
Other	8	6
<b>Total employee costs</b>	<b>11,131</b>	<b>10,083</b>
Less: capitalised costs	(141)	(213)
<b>Total employee costs expensed</b>	<b>10,990</b>	<b>9,870</b>

#### Material accounting policy information

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

## B3-2 Materials and services

	Notes	2024 \$ '000	2023 \$ '000
Consultancy costs		51	141
Raw materials and consumables		12,911	10,925
Contractor costs		15,865	16,873
Audit Fees	F2-1	118	112
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	170	186
Advertising		163	236
Bank charges		25	24
Electricity and heating		264	318
Insurance		1,016	862
Office expenses (including computer expenses)		79	81
Printing and stationery		64	72
Street lighting		203	151
Subscriptions and publications		44	37
Telephone and communications		113	128
Tourism expenses (excluding employee costs)		218	296
Valuation fees		43	75
Travel expenses		42	37
Swimming pools		376	294
Training costs (other than salaries and wages)		46	70
<b>Legal expenses:</b>			
– Legal expenses: planning and development		4	–
– Legal expenses: debt recovery		42	36
– Legal expenses: other		85	55
Expenses from short-term leases		37	37
<b>Total materials and services</b>		<b>31,979</b>	<b>31,046</b>
Less: capitalised costs		(9,324)	(12,511)
<b>Total materials and services</b>		<b>22,655</b>	<b>18,535</b>

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on loans		33	50
<b>Total interest bearing liability costs</b>		<b>33</b>	<b>50</b>
<b>Total interest bearing liability costs expensed</b>		<b>33</b>	<b>50</b>

### (ii) Other borrowing costs

– Remediation liabilities	C3-5	141	309
<b>Total other borrowing costs</b>		<b>141</b>	<b>309</b>
<b>Total borrowing costs expensed</b>		<b>174</b>	<b>359</b>

## B3-4 Depreciation, amortisation and impairment of non-financial assets

	Notes	2024 \$ '000	2023 \$ '000
<b>Depreciation and amortisation</b>	C1-6		
Plant and equipment		899	873
<b>Infrastructure:</b>			
– Roads		3,489	3,282
– Other structures		1,061	962
– Water supply network		927	829
– Sewerage network		520	406
– Buildings – specialised		848	345
– Stormwater drainage		159	146
– Buildings – non-specialised		289	138
Right of use assets		53	65
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets		12	15
– Quarry assets		1	5
<b>Total gross depreciation and amortisation costs</b>		<b>8,258</b>	<b>7,066</b>
<b>Total depreciation and amortisation costs</b>		<b>8,258</b>	<b>7,066</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>8,258</b>	<b>7,066</b>

### Material accounting policy information

#### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

#### Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

## B3-5 Other expenses

	Notes	2024 \$ '000	2023 \$ '000
<b>Impairment of receivables</b>			
Rates and annual charges		208	88
User charges and fees		14	15
Other		–	8
<b>Total impairment of receivables</b>	C1-4	<b>222</b>	<b>111</b>
<b>Other</b>			
Contributions/levies to other levels of government			
Contributions/levies to other levels of government		–	16
– CMCC noxious weeds		118	114
– Emergency services levy (includes FRNSW, SES, and RFS levies)		449	428
– Regional library		155	153
– Other contributions/levies		10	12
– Community and tourism programs (Section 356)		365	333
Donations, contributions and assistance to other organisations (Section 356)		161	145
– Donations, contributions and assistance (Section 356)		40	42
– Far North West Joint Organisation (Section 356)		35	38
<b>Total other</b>		<b>1,333</b>	<b>1,281</b>
<b>Total other expenses</b>		<b>1,555</b>	<b>1,392</b>

## B4 Gains or losses

### B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

	Notes	2024 \$ '000	2023 \$ '000
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-6		
Proceeds from disposal – plant and equipment		231	–
Less: carrying amount of plant and equipment assets sold/written off		(199)	–
<b>Gain (or loss) on disposal</b>		<b>32</b>	<b>–</b>
<b>Gain (or loss) on disposal of term deposits</b>	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		12,000	19,000
Less: carrying amount of term deposits sold/redeemed/matured		(12,000)	(19,000)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Operational land</b>	C1-6		
Proceeds from disposal – Operational land		–	–
Less: carrying amount of Operational land assets sold/written off		–	(2)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>(2)</b>
<b>Roads, bridges and footpath assets</b>	C1-6		
Less: carrying amount of Roads, bridges and footpaths assets written off		(165)	(19)
<b>Gain (or loss) on disposal</b>		<b>(165)</b>	<b>(19)</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(133)</b>	<b>(21)</b>

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 05 July 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

**Material variations of more than 10%** between original budget and actual results or where the variance is considered material by nature are explained below.

**Variation Key:** **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Revenues</b>				
<b>User charges and fees</b>	<b>8,894</b>	<b>6,195</b>	<b>(2,699)</b>	<b>(30)% U</b>
Income from Council's road contract (RMCC) with Transport for NSW was lower than budget expectations.				
<b>Other revenues</b>	<b>947</b>	<b>1,400</b>	<b>453</b>	<b>48% F</b>
Changes to accounting code moved some income into different income classifications. This change was not reflected in the budgeting process.				
<b>Operating grants and contributions</b>	<b>12,725</b>	<b>24,189</b>	<b>11,464</b>	<b>90% F</b>
Receipt of operational grants exceeded budget expectations due to increased funding for roads following storm and flood damage.				
<b>Capital grants and contributions</b>	<b>15,696</b>	<b>4,167</b>	<b>(11,529)</b>	<b>(73)% U</b>
Less capital work was completed compared to budget expectations as focus was more on repair works which are operational grants.				
<b>Interest and investment revenue</b>	<b>1,026</b>	<b>1,627</b>	<b>601</b>	<b>59% F</b>
Council gained greater returns on investments than was budgeted for due to higher interest rates and more available cash for investment during the year.				
<b>Other income</b>	<b>178</b>	<b>213</b>	<b>35</b>	<b>20% F</b>
Changes to accounting code moved some income into different income classifications. This change was not reflected in the budgeting process.				

## B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	<b>8,847</b>	<b>10,990</b>	<b>(2,143)</b>	<b>(24)% U</b>
Increase in the number of staff across the year as vacancies were filled and termination payments of long serving staff.				
<b>Materials and services</b>	<b>17,291</b>	<b>22,655</b>	<b>(5,364)</b>	<b>(31)% U</b>
Greater maintenance works performed on storm and flood damaged roads that were not budgeted for.				
<b>Borrowing costs</b>	<b>38</b>	<b>174</b>	<b>(136)</b>	<b>(358)% U</b>
Remediation borrowing costs exceeded budget expectations.				
<b>Net losses from disposal of assets</b>	<b>152</b>	<b>133</b>	<b>19</b>	<b>13% F</b>
Better than expected loss on disposal of assets than budgeted.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	<b>22,772</b>	<b>12,678</b>	<b>(10,094)</b>	<b>(44)% U</b>
Grant income cash flows were lower than expected. Payments for materials and services were higher than expected as expenses related to maintenance rather than capitalised as assets.				
<b>Cash flows from investing activities</b>	<b>(28,990)</b>	<b>(9,914)</b>	<b>19,076</b>	<b>(66)% F</b>
Payments for IPP&E significantly lower than budget, due to maintenance works rather than capital works.				
<b>Cash flows from financing activities</b>	<b>2,371</b>	<b>(362)</b>	<b>(2,733)</b>	<b>(115)% U</b>
Budgeted for a new loan which did not occur during the year.				

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

	2024 \$ '000	2023 \$ '000
<b>Cash assets</b>		
Cash on hand and at bank	11,673	8,034
Cash equivalent assets		
– Deposits at call	7,720	8,957
<b>Total cash and cash equivalents</b>	<b>19,393</b>	<b>16,991</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	19,393	16,991
<b>Balance as per the Statement of Cash Flows</b>	<b>19,393</b>	<b>16,991</b>

#### C1-2 Financial investments

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Debt securities at amortised cost</b>				
Long term deposits	17,000	6,000	12,000	12,000
<b>Total</b>	<b>17,000</b>	<b>6,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Total financial investments</b>	<b>17,000</b>	<b>6,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>36,393</b>	<b>6,000</b>	<b>28,991</b>	<b>12,000</b>

#### Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

## C1-2 Financial investments (continued)

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Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

### Classification

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

#### (a) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Assets in this category are held at fair value with changes in value taken through profit or loss at each reporting period.

#### (b) Financial assets at amortised cost

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. Assets in this category are measured at amortised cost.

### Recognition and de-recognition

Council does not hold any financial assets as available for sale. All financial assets are recognised at cost on the date of investment and Council has the positive intention and ability to hold all financial assets/investments until maturity. Council recognises any such assets at face value at the maturity date.

### C1-3 Restricted and allocated cash, cash equivalents and investments

	2024 \$ '000	2023 \$ '000
--	-----------------	-----------------

(a) Externally restricted cash,  
cash equivalents and  
investments

<b>Total cash, cash equivalents and investments</b>	<b>42,393</b>	40,991
Less: Externally restricted cash, cash equivalents and investments	<b>(29,308)</b>	(25,381)
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>13,085</b>	15,610

#### External restrictions

##### External restrictions – included in liabilities

External restrictions included in cash, cash equivalents and investments above comprise:

Specific purpose unexpended loans – general	196	411
Specific purpose unexpended grants – general fund	5,509	5,065
Specific purpose unexpended grants - domestic waste management	86	–
<b>External restrictions – included in liabilities</b>	<b>5,791</b>	5,476

##### External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Specific purpose unexpended grants (recognised as revenue) – general fund	8,819	7,305
Specific purpose unexpended grants (recognised as revenue) – water fund	71	4
Specific purpose unexpended grants (not recognised as revenue) – domestic waste management	38	–
Water fund	3,767	2,762
Sewer fund	8,062	7,275
Domestic waste management	2,760	2,559
<b>External restrictions – other</b>	<b>23,517</b>	19,905
<b>Total external restrictions</b>	<b>29,308</b>	25,381

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

	2024 \$ '000	2023 \$ '000
--	-----------------	-----------------

(b) Internal allocations

<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>13,085</b>	15,610
Less: Internally restricted cash, cash equivalents and investments	<b>(11,988)</b>	(14,599)
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>1,097</b>	1,011

**C1-3 Restricted and allocated cash, cash equivalents and investments (continued)**

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	<b>2,324</b>	2,340
Infrastructure replacement	<b>371</b>	371
Employees leave entitlement	<b>502</b>	502
Carry over works	<b>68</b>	68
Rehabilitation	<b>320</b>	320
FAG advance	<b>5,137</b>	7,080
Shire Signage	<b>105</b>	105
Local Environmental Plan Update	<b>88</b>	88
Lightning Ridge Urban Expansion Plan	<b>17</b>	17
Regional Infrastructure Program	<b>27</b>	27
Council Elections	<b>70</b>	35
RMCC Contract Warranty	<b>350</b>	350
Tourism, Marketing & Promotion	<b>329</b>	329
Arts Projects	<b>50</b>	50
Economic Development	<b>380</b>	1,067
Postponed Major Projects	<b>1,082</b>	1,082
Council Administration Centre Facilities Upgrade	<b>118</b>	118
Walgett Animal Pound	<b>300</b>	300
Other	<b>350</b>	350
<b>Total internal allocations</b>	<b>11,988</b>	14,599

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<b>(c) Unrestricted and unallocated</b>		
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>1,097</b>	1,011

## C1-4 Receivables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Rates and annual charges	1,956	–	1,863	–
Interest and extra charges	277	–	293	–
User charges and fees	1,111	–	3,797	–
Accrued revenues				
– Interest on investments	554	–	518	–
Deferred debtors	20	20	20	40
Government grants and subsidies	10,510	–	7,325	–
Net GST receivable	449	–	273	–
Other debtors	60	–	1	–
<b>Total</b>	<b>14,937</b>	<b>20</b>	<b>14,090</b>	<b>40</b>
<b>Less: provision for impairment</b>				
Rates and annual charges	(256)	–	(256)	–
User charges and fees	(3)	–	(16)	–
<b>Total provision for impairment – receivables</b>	<b>(259)</b>	<b>–</b>	<b>(272)</b>	<b>–</b>
<b>Total net receivables</b>	<b>14,678</b>	<b>20</b>	<b>13,818</b>	<b>40</b>
<b>Externally restricted receivables</b>				
<b>Water supply</b>				
– Rates and availability charges	603	–	518	–
– Other	775	–	590	–
<b>Sewerage services</b>				
– Rates and availability charges	251	–	239	–
– Other	1	–	7	–
<b>Domestic waste management</b>	<b>440</b>	<b>–</b>	<b>324</b>	<b>–</b>
<b>Total external restrictions</b>	<b>2,070</b>	<b>–</b>	<b>1,678</b>	<b>–</b>
<b>Unrestricted receivables</b>	<b>12,608</b>	<b>20</b>	<b>12,140</b>	<b>40</b>
<b>Total net receivables</b>	<b>14,678</b>	<b>20</b>	<b>13,818</b>	<b>40</b>

	2024 \$ '000	2023 \$ '000
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year	272	457
+ new provisions recognised during the year	–	10
– amounts provided for but recovered during the year	–	(195)
<b>Balance at the end of the year</b>	<b>272</b>	<b>272</b>

## C1-4 Receivables (continued)

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### Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

#### Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Credit losses are measured at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 2 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

## C1-5 Inventories

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>(i) Inventories at cost</b>				
Stores and materials	1,079	–	811	–
<b>Total inventories at cost</b>	<b>1,079</b>	<b>–</b>	<b>811</b>	<b>–</b>
<b>Total inventories</b>	<b>1,079</b>	<b>–</b>	<b>811</b>	<b>–</b>

### Material accounting policy information

#### Raw materials and stores, work in progress and finished goods

Costs are assigned to individual items of inventory on the basis of weighted average costs.

## C1-6 Infrastructure, property, plant and equipment

	At 1 July 2023			Assets added during the year		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying amount at end of year
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Capital work in progress	10,055	–	10,055	406	2,183	
Plant and equipment	15,906	(9,477)	6,429	–	1,145	
Office equipment	1,468	(1,468)	–	–	–	
<b>Land:</b>						
– Crown land	5,907	–	5,907	–	–	
– Operational land	3,514	–	3,514	–	–	
– Community land	963	–	963	–	–	
<b>Infrastructure:</b>						
– Buildings – non-specialised	10,349	(1,377)	8,972	–	–	
– Buildings – specialised	38,661	(13,928)	24,733	53	–	
– Other structures	58,792	(20,327)	38,465	498	1,327	
– Roads inc Bulk earthworks	322,968	(94,625)	228,343	45	3,806	
– Stormwater drainage	22,344	(4,750)	17,594	–	–	
– Water supply network	56,585	(19,714)	36,871	3	–	
– Sewerage network	33,960	(14,645)	19,315	–	–	
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>						
– Quarry assets	89	(59)	30	–	–	
– Tip assets	2,933	(659)	2,274	–	–	
<b>Total infrastructure, property, plant and equipment</b>	<b>584,494</b>	<b>(181,029)</b>	<b>403,465</b>	<b>1,005</b>	<b>8,461</b>	

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Asset movements during the reporting period					At 30 June 2024		
Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
–	–	(7,235)	–	–	5,409	–	5,409
(199)	(899)	–	–	–	16,007	(9,531)	6,476
–	–	–	–	–	1,468	(1,468)	–
–	–	–	–	224	6,131	–	6,131
–	–	–	–	134	3,648	–	3,648
–	–	–	–	36	999	–	999
–	(289)	–	–	475	10,915	(1,757)	9,158
–	(848)	418	667	1,706	42,840	(16,111)	26,729
–	(1,061)	548	(667)	1,863	63,142	(22,169)	40,973
(165)	(3,489)	6,198	–	12,017	349,692	(102,937)	246,755
–	(159)	–	–	885	23,477	(5,157)	18,320
–	(927)	71	–	1,822	59,528	(21,688)	37,840
–	(520)	–	–	953	35,682	(15,934)	19,748
–	(1)	–	83	–	172	(60)	112
–	(12)	–	(97)	–	2,670	(505)	2,165
<b>(364)</b>	<b>(8,205)</b>	<b>–</b>	<b>(14)</b>	<b>20,115</b>	<b>621,780</b>	<b>(197,317)</b>	<b>424,463</b>

## C1-6 Infrastructure, property, plant and equipment (continued)

	At 1 July 2022			Assets		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying amount of disposals
<b>By aggregated asset class</b>	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Capital work in progress	8,623	–	8,623	1,154	5,607	
Plant and equipment	13,909	(8,631)	5,278	–	2,024	
Office equipment	1,468	(1,468)	–	–	–	
<b>Land:</b>						
– Operational land	2,487	–	2,487	–	106	
– Community land	481	–	481	–	–	
– Crown land	2,926	–	2,926	–	–	
<b>Infrastructure:</b>						
– Buildings – non-specialised	6,571	(1,632)	4,939	–	–	
– Buildings – specialised	43,706	(17,695)	26,011	–	1,281	
– Other structures	35,143	(12,151)	22,992	450	711	
– Roads inc Bulk Earthworks	300,662	(86,276)	214,386	1,461	789	
– Stormwater drainage	20,617	(4,263)	16,354	128	–	
– Water supply network	51,759	(17,474)	34,285	39	81	
– Sewerage network	31,074	(13,191)	17,883	204	–	
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>						
– Tip assets	3,173	(644)	2,529	–	–	
– Quarry assets	179	(54)	125	–	–	
<b>Total infrastructure, property, plant and equipment</b>	<b>522,778</b>	<b>(163,479)</b>	<b>359,299</b>	<b>3,436</b>	<b>10,599</b>	

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

## Walgett Shire Council | Notes to the Financial Statements 30 June 2024

Asset movements during the reporting period					At 30 June 2023		
Gross carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
—	—	(5,329)	—	—	10,055	—	10,055
—	(873)	—	—	—	15,906	(9,477)	6,429
—	—	—	—	—	1,468	(1,468)	—
—	—	—	—	921	3,514	—	3,514
—	—	—	—	482	963	—	963
(2)	—	—	—	2,983	5,907	—	5,907
—	(138)	—	224	3,947	10,349	(1,377)	8,972
—	(345)	1,835	(12,693)	8,644	38,661	(13,928)	24,733
—	(962)	321	12,469	2,484	58,792	(20,327)	38,465
(19)	(3,282)	2,267	—	12,741	322,968	(94,625)	228,343
—	(146)	—	—	1,258	22,344	(4,750)	17,594
—	(829)	655	—	2,640	56,585	(19,714)	36,871
—	(406)	251	—	1,383	33,960	(14,645)	19,315
—	(15)	—	(240)	—	2,933	(659)	2,274
—	(5)	—	(90)	—	89	(59)	30
(21)	(7,001)	—	(330)	37,483	584,494	(181,029)	403,465

## C1-6 Infrastructure, property, plant and equipment (continued)

### Material accounting policy information

#### Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

#### Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

	Useful lives
Equipment, furniture and fittings	3 to 20
Land	Infinite
Infrastructure:	
– Buildings and other structures	20 to 100
– Roads, bridges and footpaths	8 to 100
– Bulk earthworks	Infinite
– Stormwater drainage	80 to 100
– Water supply network	15 to 100
– Sewerage network	15 to 100
– Open space / recreational assets	20
– Other infrastructure	20
Other assets	2 to 15
Tip and quarry assets	20

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

#### Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment – Water.

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

#### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

## C1-6 Infrastructure, property, plant and equipment (continued)

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### **Crown reserves**

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

### **Rural Fire Service assets**

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Walgett Shire Council has reviewed the information on Rural Fire Services "Red Fleet" assets for the year ending 30 June 2024 and has determined the carrying value of these assets to be immaterial and has therefore not disclosed these assets in the financial statements.

The Rural Fire Services land and buildings within the Walgett Local Government Area are accounted for in these statements under the signed agreement with Council's Zone RFS.

## Externally restricted infrastructure, property, plant and equipment

	as at 30/06/24			as at 30/06/23		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
<b>Water supply</b>						
WIP	341	–	341	308	–	308
Infrastructure	59,528	21,688	37,840	56,585	19,714	36,871
<b>Total water supply</b>	<b>59,869</b>	<b>21,688</b>	<b>38,151</b>	<b>56,893</b>	<b>19,714</b>	<b>37,179</b>
<b>Sewerage services</b>						
– Operational land	8	–	8	7	–	7
Infrastructure	35,682	15,934	19,748	33,960	14,645	19,315
<b>Total sewerage services</b>	<b>35,690</b>	<b>15,934</b>	<b>19,756</b>	<b>33,967</b>	<b>14,645</b>	<b>19,322</b>
<b>Domestic waste management</b>						
Buildings	43	18	25	41	15	26
Other structures	1,410	620	790	907	312	595
Remediation Assets	2,136	404	1,732	2,347	527	1,820
<b>Total domestic waste management</b>	<b>3,589</b>	<b>1,042</b>	<b>2,547</b>	<b>3,295</b>	<b>854</b>	<b>2,441</b>
<b>Total restricted infrastructure, property, plant and equipment</b>	<b>99,148</b>	<b>38,664</b>	<b>60,484</b>	<b>94,155</b>	<b>35,213</b>	<b>58,942</b>

## C1-7 Other

## Other assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Prepayments	35	–	55	–
<b>Total other assets</b>	<b>35</b>	<b>–</b>	<b>55</b>	<b>–</b>

## C2 Leasing activities

### C2-1 Council as a lessee

Council has leases over buildings and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

#### Terms and conditions of leases

Leases are on a short-term basis with the building lease and the lease over IT equipment (photocopiers) expiring in the 2023/24 and 2027/28 financial years respectively.

#### Buildings

Council has leased land and a buildings for their Lightning Ridge Centrelink Agency. The lease was not renewed during 2023/24.

#### Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The lease is for 5 years with no renewal option, the payments are fixed with an annual CPI increase. Usage costs are additional to the lease contract under a maintenance agreement.

#### (a) Right of use assets

	Plant & Equipment \$ '000	Ready to use \$ '000	Total \$ '000
<b>2024</b>			
Opening balance at 1 July	195	7	202
Depreciation charge	(46)	(7)	(53)
<b>Balance at 30 June</b>	<b>149</b>	<b>—</b>	<b>149</b>
<b>2023</b>			
Opening balance at 1 July	4	29	33
Additions to right-of-use assets	234	—	234
Depreciation charge	(43)	(22)	(65)
<b>Balance at 30 June</b>	<b>195</b>	<b>7</b>	<b>202</b>

#### (b) Lease liabilities

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Lease liabilities	47	107	52	154
<b>Total lease liabilities</b>	<b>47</b>	<b>107</b>	<b>52</b>	<b>154</b>

## C2-1 Council as a lessee (continued)

### (c) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
<b>2024</b>					
Cash flows	51	110	–	161	154
<b>2023</b>					
Cash flows	58	161	–	219	206

### (d) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2024 \$ '000	2023 \$ '000
Depreciation of right of use assets	53	65
Expenses relating to short-term leases	37	37
	<b>90</b>	<b>102</b>

### (e) Statement of Cash Flows

Total cash outflow for leases	(88)	(96)
	<b>(88)</b>	<b>(96)</b>

### (f) Leases at significantly below market value – concessionary / peppercorn leases

All Council leases at market value which are for:

- Residential housing
- Commercial premises

## C2-1 Council as a lessee (continued)

### Material accounting policy information

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

### Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

### Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties, these leases have been classified as operating leases for financial reporting purposes and the assets are included in IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

	2024	2023
	\$ '000	\$ '000

### (ii) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	213	165
<b>Total income relating to operating leases for Council assets</b>	<b>213</b>	<b>165</b>

## C3 Liabilities of Council

### C3-1 Payables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Goods and services – operating expenditure	1,648	–	1,863	–
Goods and services – capital expenditure	292	–	2,005	–
Accrued expenses:				
– Borrowings	1	–	3	–
– Salaries and wages	177	–	188	–
– Other expenditure accruals	347	–	198	–
Advances	48	–	57	–
Security bonds, deposits and retentions	525	–	157	–
Other	–	–	25	–
Government departments and agencies	1	–	–	–
Prepaid rates	462	–	519	–
<b>Total payables</b>	<b>3,501</b>	<b>–</b>	<b>5,015</b>	<b>–</b>

#### Payables relating to restricted assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Externally restricted assets</b>				
Water	108	–	118	–
Domestic waste management	–	–	86	–
Payables relating to externally restricted assets	108	–	204	–
<b>Total payables relating to restricted assets</b>	<b>108</b>	<b>–</b>	<b>204</b>	<b>–</b>
<b>Total payables relating to unrestricted assets</b>	<b>3,393</b>	<b>–</b>	<b>4,811</b>	<b>–</b>
<b>Total payables</b>	<b>3,501</b>	<b>–</b>	<b>5,015</b>	<b>–</b>

#### Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

## C3-2 Contract Liabilities

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Grants and contributions received in advance:</b>				
Unexpended capital grants (to construct Council controlled assets)	5,595	–	5,065	–
<b>Total grants received in advance</b>	<b>5,595</b>	<b>–</b>	<b>5,065</b>	<b>–</b>
<b>Total contract liabilities</b>	<b>5,595</b>	<b>–</b>	<b>5,065</b>	<b>–</b>

### Notes

(i) Council has received funding to construct assets. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

### Contract liabilities relating to restricted assets

	Notes	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Externally restricted assets</b>	C3-2				
Unspent grants held as contract liabilities (excl. Water & Sewer)		5,595	–	5,065	–
<b>Contract liabilities relating to externally restricted assets</b>		<b>5,595</b>	<b>–</b>	<b>5,065</b>	<b>–</b>
<b>Total contract liabilities relating to restricted assets</b>		<b>5,595</b>	<b>–</b>	<b>5,065</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>5,595</b>	<b>–</b>	<b>5,065</b>	<b>–</b>

### Revenue recognised that was included in the contract liability balance at the beginning of the period

	2024 \$ '000	2023 \$ '000
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	3,074	5,552
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>3,074</b>	<b>5,552</b>

### C3-3 Borrowings

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Loans – secured <sup>1</sup>	97	507	309	605
<b>Total borrowings</b>	<b>97</b>	<b>507</b>	<b>309</b>	<b>605</b>

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

#### (a) Changes in liabilities arising from financing activities

	2023		Non-cash movements				2024
	Opening Balance \$ '000	Cash flows \$ '000	New loans \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	914	(310)	–	–	–	–	604
Lease liability (Note C2-1b)	206	(52)	–	–	–	–	154
<b>Total liabilities from financing activities</b>	<b>1,120</b>	<b>(362)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>758</b>

	2022		Non-cash movements				2023
	Opening Balance \$ '000	Cash flows \$ '000	New loans \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	1,336	(422)	–	–	–	–	914
Lease liability (Note C2-1b)	32	(60)	234	–	–	–	206
<b>Total liabilities from financing activities</b>	<b>1,368</b>	<b>(482)</b>	<b>234</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,120</b>

#### (b) Financing arrangements

	2024 \$ '000	2023 \$ '000
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Credit cards/purchase cards	23	23
<b>Total financing arrangements</b>	<b>23</b>	<b>23</b>

### C3-3 Borrowings (continued)

	2024 \$ '000	2023 \$ '000
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	8	11
<b>Total drawn financing arrangements</b>	<b>8</b>	<b>11</b>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
– Credit cards/purchase cards	15	12
<b>Total undrawn financing arrangements</b>	<b>15</b>	<b>12</b>

#### Additional financing arrangements information

##### Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.

##### Security over loans

Loans held by Walgett Shire Council with banks are secured by future cash flows.

##### Bank overdraft

Walgett Shire Council does not have a bank overdraft arrangement.

### C3-4 Employee benefit provisions

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Annual leave	917	–	841	–
Sick leave	91	–	93	–
Long service leave	921	102	878	66
Other leave (time in lieu.)	70	–	51	–
<b>Total employee benefit provisions</b>	<b>1,999</b>	<b>102</b>	<b>1,863</b>	<b>66</b>

#### Current employee benefit provisions not anticipated to be settled within the next twelve months

	2024 \$ '000	2023 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,730	931
	<b>1,730</b>	<b>931</b>

#### Description of and movements in provisions

	ELE provisions				
	Annual leave \$ '000	Sick leave \$ '000	Long service leave \$ '000	Other (Time in Lieu) \$ '000	Total \$ '000
<b>2024</b>					
At beginning of year	841	93	944	51	1,929
Additional provisions	628	–	260	38	926
Amounts used (payments)	(560)	(3)	(173)	(20)	(756)
Remeasurement effects	8	1	(8)	1	2
<b>Total ELE provisions at end of year</b>	<b>917</b>	<b>91</b>	<b>1,023</b>	<b>70</b>	<b>2,101</b>
<b>2023</b>					
At beginning of year	913	98	974	25	2,010
Additional provisions	667	–	238	24	929
Amounts used (payments)	(755)	(7)	(259)	–	(1,021)
Remeasurement effects	16	2	(9)	2	11
<b>Total ELE provisions at end of year</b>	<b>841</b>	<b>93</b>	<b>944</b>	<b>51</b>	<b>1,929</b>

#### Material accounting policy information

##### Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

## C3-5 Provisions

	2024 Current \$ '000	2024 Non-Current \$ '000	2023 Current \$ '000	2023 Non-Current \$ '000
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	3,738	–	3,864
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>3,738</b>	<b>–</b>	<b>3,864</b>
<b>Total provisions</b>	<b>–</b>	<b>3,738</b>	<b>–</b>	<b>3,864</b>

### Provisions relating to restricted assets

#### Externally restricted assets

Domestic waste management	–	2,832	–	2,927
Provisions relating to externally restricted assets	–	2,832	–	2,927
<b>Total provisions relating to restricted assets</b>	<b>–</b>	<b>2,832</b>	<b>–</b>	<b>2,927</b>
<b>Total provisions relating to unrestricted assets</b>	<b>–</b>	<b>906</b>	<b>–</b>	<b>937</b>
<b>Total provisions</b>	<b>–</b>	<b>3,738</b>	<b>–</b>	<b>3,864</b>

### Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
<b>2024</b>		
At beginning of year	3,864	3,864
Unwinding of discount	141	141
Remeasurement effects	(267)	(267)
Total other provisions at end of year	3,738	3,738
<b>2023</b>		
At beginning of year	3,885	3,885
Unwinding of discount	309	309
Remeasurement effects	(330)	(330)
Total other provisions at end of year	3,864	3,864

### Nature and purpose of provisions

#### Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip and quarry as a result of past operations.

## C3-5 Provisions (continued)

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### Material accounting policy information

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

### Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **IPPE Revaluation reserve**

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

## D Council structure

### D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

#### D1-1 Income Statement by fund

	<b>General 2024 \$ '000</b>	<b>Water 2024 \$ '000</b>	<b>Sewer 2024 \$ '000</b>
<b>Income from continuing operations</b>			
Rates and annual charges	7,800	1,807	987
User charges and fees	5,125	1,063	7
Interest and investment revenue	882	394	351
Other revenues	1,392	8	–
Grants and contributions provided for operating purposes	24,008	171	10
Grants and contributions provided for capital purposes	4,156	11	–
Other income	213	–	–
<b>Total income from continuing operations</b>	<b>43,576</b>	<b>3,454</b>	<b>1,355</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	10,110	672	208
Materials and services	21,197	1,122	336
Borrowing costs	174	–	–
Depreciation, amortisation and impairment of non-financial assets	6,811	927	520
Other expenses	1,336	202	17
Net losses from the disposal of assets	133	–	–
Share of interests in joint ventures and associates using the equity method	50	–	–
<b>Total expenses from continuing operations</b>	<b>39,811</b>	<b>2,923</b>	<b>1,081</b>
<b>Operating result from continuing operations</b>	<b>3,765</b>	<b>531</b>	<b>274</b>
<b>Net operating result for the year</b>	<b>3,765</b>	<b>531</b>	<b>274</b>
<b>Net operating result attributable to each council fund</b>	<b>3,765</b>	<b>531</b>	<b>274</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(391)</b>	<b>520</b>	<b>274</b>

## D1-2 Statement of Financial Position by fund

	General 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	7,493	3,838	8,062
Investments	17,000	—	—
Receivables	13,048	1,378	252
Inventories	1,079	—	—
Other	35	—	—
<b>Total current assets</b>	<b>38,655</b>	<b>5,216</b>	<b>8,314</b>
<b>Non-current assets</b>			
Investments	6,000	—	—
Receivables	20	—	—
Infrastructure, property, plant and equipment	366,526	38,181	19,756
Investments accounted for using the equity method	679	—	—
Right of use assets	149	—	—
<b>Total non-current assets</b>	<b>373,374</b>	<b>38,181</b>	<b>19,756</b>
<b>Total assets</b>	<b>412,029</b>	<b>43,397</b>	<b>28,070</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	3,393	108	—
Contract liabilities	5,595	—	—
Lease liabilities	47	—	—
Borrowings	97	—	—
Employee benefit provision	1,999	—	—
<b>Total current liabilities</b>	<b>11,131</b>	<b>108</b>	<b>—</b>
<b>Non-current liabilities</b>			
Lease liabilities	107	—	—
Borrowings	507	—	—
Employee benefit provision	102	—	—
Provisions	3,738	—	—
<b>Total non-current liabilities</b>	<b>4,454</b>	<b>—</b>	<b>—</b>
<b>Total liabilities</b>	<b>15,585</b>	<b>108</b>	<b>—</b>
<b>Net assets</b>	<b>396,444</b>	<b>43,289</b>	<b>28,070</b>
<b>EQUITY</b>			
Accumulated surplus	123,333	12,783	12,583
Revaluation reserves	273,111	30,506	15,487
<b>Council equity interest</b>	<b>396,444</b>	<b>43,289</b>	<b>28,070</b>
<b>Total equity</b>	<b>396,444</b>	<b>43,289</b>	<b>28,070</b>

## D2 Interests in other entities

	Council's share of net assets	
	2024 \$ '000	2023 \$ '000
<b>Council's share of net income</b>		
<b>Net share of interests in joint ventures and associates using the equity method – income</b>		
Joint ventures	–	65
<b>Total net share of interests in joint ventures and associates using the equity method – income</b>	<b>–</b>	<b>65</b>
<b>Net share of interests in joint ventures and associates using the equity method – expenses</b>		
Joint ventures	50	–
<b>Total net share of interests in joint ventures and associates using the equity method – expenses</b>	<b>50</b>	<b>–</b>
<b>Total Council's share of net income</b>	<b>(50)</b>	<b>65</b>
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Joint arrangements	679	729
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>679</b>	<b>729</b>
<b>Total Council's share of net assets</b>	<b>679</b>	<b>729</b>

### D2-1 Interests in joint arrangements

#### Net carrying amounts – Council's share

	Place of business	Nature of relationship	Interest in ownership		2024 \$ '000	2023 \$ '000
			2024	2023		
Far North Northwest Joint Organisation	Cobar Shire Council	Joint Organisation of 3 councils	33.3%	33.3%	679	729
<b>Total carrying amounts – material joint ventures</b>					<b>679</b>	<b>729</b>

## D2-1 Interests in joint arrangements (continued)

### Far North West Joint Organisation

Council is a member of the Far North West Joint Organisation (which is a body incorporated under the Local Government Act 1993) along with Cobar Shire Council and Bourke Shire Council.

	<b>Far North Northwest Joint Organisation</b>	
	<b>2024</b>	<b>2023</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Summarised Statement of financial position</b>		
<b>Current assets</b>		
Cash and cash equivalents	779	1,365
Investments	2,000	3,000
Other current assets	696	361
<b>Current liabilities</b>		
Current financial liabilities (excluding trade and other payables and provisions)	1,407	1,430
Other current liabilities	32	70
<b>Non-current liabilities</b>		
Non-current financial liabilities (excluding trade and other payables and provisions)	–	1,039
<b>Net assets</b>	<b>2,036</b>	<b>2,187</b>
<b>Income</b>		
Income	1,596	1,867
Interest income	139	118
Other expenses	(1,886)	(1,788)
<b>Profit/(loss) from continuing operations</b>	<b>(151)</b>	<b>197</b>
<b>Profit/(loss) for the period</b>	<b>(151)</b>	<b>197</b>
<b>Total comprehensive income</b>	<b>(151)</b>	<b>197</b>
<b>Summarised Statement of cash flows</b>		
Cash flows from operating activities	(1,587)	(1,664)
Cash flows from investing activities	1,000	1,000
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(587)</b>	<b>(664)</b>
<b>Reconciliation of the carrying amount</b>		
Opening net assets (1 July)	729	664
Walgett Shire Council's share 33.33% of Net Assets for 2022/2023	(50)	65
Dividends paid	–	–
Dividends received	–	–
Other adjustments to equity	–	–
<b>Carrying amount</b>	<b>679</b>	<b>729</b>
<b>Council's share of net assets (%)</b>	<b>33.3%</b>	<b>33.3%</b>
<b>Council's share of net assets (\$)</b>	<b>679</b>	<b>729</b>

### County Councils

Council is a member of the following county councils (which are bodies incorporated under the Local Government Act 1993):

- Castlereagh Macquarie County Council

Council is of the opinion that it does not control the above county council/s and accordingly these entities have not been consolidated or otherwise included within these financial statements.

## D2-1 Interests in joint arrangements (continued)

### Material accounting policy information

Council has determined that it has both joint operations and joint ventures.

#### Joint operations

In relation to its joint operations, where the Council has the rights to the individual assets and obligations arising from the arrangement, the Council has recognised:

- its assets, including its share of any assets held jointly
- its liabilities, including its share of any liabilities incurred jointly
- its share of the revenue from the sale of the output by the joint operation
- its expenses, including its share of any expenses incurred jointly.

These figures are incorporated into the relevant line item in the primary statements.

#### Joint ventures

Interests in joint ventures are accounted for using the equity method where the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition.

If Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, Council discontinues recognising its share of further losses.

Council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated.

Adjustments are made to the joint venture's accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

	Carrying value 2024 \$ '000	Carrying value 2023 \$ '000	Fair value 2024 \$ '000	Fair value 2023 \$ '000
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	19,393	16,991	19,393	16,991
Receivables	14,698	13,858	14,698	13,858
Investments				
– Debt securities at amortised cost	23,000	24,000	23,000	24,000
<b>Total financial assets</b>	<b>57,091</b>	<b>54,849</b>	<b>57,091</b>	<b>54,849</b>
<b>Financial liabilities</b>				
Payables	3,501	5,015	3,501	5,015
Loans/advances	604	914	604	914
<b>Total financial liabilities</b>	<b>4,105</b>	<b>5,929</b>	<b>4,105</b>	<b>5,929</b>

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified '**at fair value through profit and loss**' are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

The risks associated with the financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any cash and investments.

## E1-1 Risks relating to financial instruments held (continued)

### (a) Market risk – interest rate and price risk

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<p>The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	<b>407</b>	383

### (b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

## E1-1 Risks relating to financial instruments held (continued)

### Credit risk profile

#### Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
<b>2024</b>				
Gross carrying amount	–	384	1,572	1,956
<b>2023</b>				
Gross carrying amount	–	365	1,498	1,863

#### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days \$ '000	31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
<b>2024</b>						
Gross carrying amount	9,834	1,829	446	–	892	13,001
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.33%	0.02%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3</b>	<b>3</b>
<b>2023</b>						
Gross carrying amount	8,803	6	7	18	3,433	12,267
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.47%	0.13%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>16</b>	<b>16</b>

## E1-1 Risks relating to financial instruments held (continued)

### (c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
<b>2024</b>							
Payables	0.00%	525	2,976	–	–	3,501	3,501
Borrowings	4.03%	–	120	299	298	717	604
Lease liabilities	3.68%	–	51	110	–	161	154
<b>Total financial liabilities</b>		<b>525</b>	<b>3,147</b>	<b>409</b>	<b>298</b>	<b>4,379</b>	<b>4,259</b>
<b>2023</b>							
Payables	0.00%	157	4,858	–	–	5,015	5,015
Borrowings	4.43%	–	343	360	357	1,060	914
Lease liabilities	3.68%	–	58	161	–	219	206
<b>Total financial liabilities</b>		<b>157</b>	<b>5,259</b>	<b>521</b>	<b>357</b>	<b>6,294</b>	<b>6,135</b>

### Loan agreement breaches

There have been no breaches to loan agreements which have occurred during the reporting year.

## E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

### Fair value hierarchy

All assets and liabilities measured at fair value are assigned to a level in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly

**Level 3:** Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment		30/06/24	30/06/22	6,476	6,429	—	—	6,476	6,429
Operational and community land		30/06/23	30/06/23	10,778	10,384	—	—	10,778	10,384
Buildings – non-specialised		30/06/23	30/06/23	9,158	8,972	—	—	9,158	8,972
Buildings specialised		30/06/23	30/06/23	—	—	26,729	24,733	26,729	24,733
Other structures		30/06/22	30/06/22	—	—	40,973	38,465	40,973	38,465
Roads bridges and footpaths inc Bulk Earthworks		30/06/20	30/06/20	—	—	246,755	228,343	246,755	228,343
Stormwater drainage		30/06/20	30/06/20	—	—	18,320	17,594	18,320	17,594
Water supply network		30/06/22	30/06/22	—	—	37,840	36,871	37,840	36,871
Sewerage network		30/06/22	30/06/22	—	—	19,748	19,315	19,748	19,315
Quarry Assets		30/06/24	30/06/23	—	—	112	30	112	30
Tip Assets		30/06/24	30/06/23	—	—	2,165	2,274	2,165	2,274
Total infrastructure, property, plant and equipment				26,412	25,785	392,642	367,625	419,054	393,410

### Non-recurring fair value measurements

## E2-1 Fair value measurement (continued)

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### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

#### Infrastructure, property, plant and equipment (IPPE)

##### Plant and equipment

Plant and equipment are valued at cost but are disclosed at fair value in the notes excepting major items of plant which were revalued based on observable market values as at 30 June 2018 by Australis Asset Advisory Group. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Examples of assets within these classes are as follows: Graders, trucks, rollers, tractors and motor vehicles. These types of assets have been indexed in 2022 using movement in inflation from 2018 to 2022.

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#### Operational, crown and community land

Operational and Community Land are were revalued as at 30 June 2023 to observable market values by APV Valuers and Asset Management. Crown land is based on the Valuer-General's land value as these are representative of actual market values within the Walgett LGA or an average unit rate based on the Land Value for Crown Land.

As these rates are considered to be observable market evidence they have been classified as a Level 2.

These assets have been indexed in 2024 using the current inflation rate.

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#### Buildings – specialised

Specialised buildings were valued by APV Valuers and Asset Management as at 30th June 2023, at Fair or Market Value.

This approach estimated the fair value for each building by either componentising the building into significant parts where there was not a comparable building within the Walgett LGA or by using observable market prices for comparable properties within the Walgett LGA.

All buildings were physically inspected and elements such as useful life reassessed.

There has been no change to the valuation process during the reporting period.

These assets have been indexed in 2024 using the NSW non-residential building construction index.

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#### Buildings - non-specialised

Non Specialised buildings were valued by APV Valuers and Asset Management as at 30th June 2023, at Fair Value.

This approach estimated the fair value for each building by componentising the building into significant parts.

All buildings were physically inspected and elements such as useful life reassessed.

There has been no change to the valuation process during the reporting period.

These assets have been indexed in 2024 using the NSW non-residential building construction index.

## E2-1 Fair value measurement (continued)

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### Other structures

Other Structures were valued by APV Valuers & Asset Management as at 30th June 2022, at Fair Value.

These assets have been classified as Level 3 valuation inputs.

Examples of assets within these classes are as follows:

Waste Depot, Structures other than Buildings and Sale Yards

These assets have been indexed in 2024 using the NSW non-residential building construction index.

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### Roads

Roads comprise of road carriageway, roadside shoulders, islands, kerb and guttering. They include sections that are sealed and unsealed. Road assets were independently valued as at 30th June 2020 by AssetVal, at Current Replacement Cost. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. While some elements of value may be supported from market evidence (Level 2 inputs) other inputs such as, estimates of pattern of consumption, traffic load and frequency, residual value, asset condition and useful life, will impact significantly on the final determination of fair value.

These assets have been indexed in 2024 using the NSW Road and bridge construction index.

These assets have been classified as Level 3 valuation inputs.

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### Bridges

Bridge assets were independently valued as at 30th June 2020, at Current Replacement Cost. This category consists of all bridges and causeways greater than 6 metres. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. While some elements of value may be supported from market based evidence (Level 2 inputs) other inputs such as, pattern of consumption, traffic load and frequency, residual value, asset condition and useful life will impact significantly on the final determination of the fair value.

These assets have been indexed in 2024 using the NSW Road and bridge construction index.

These assets have been classified as Level 3 valuation inputs.

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### Footpaths

Footpath assets were independently valued as at 30th June 2020, at Current Replacement Cost.

The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. While some elements of value may be supported from market evidence (Level 2 inputs) other inputs such as, estimates of pattern of consumption, traffic load and frequency, residual value, asset condition and useful life, will impact significantly on the final determination of fair value.

These assets have been indexed in 2024 using the NSW Road and bridge construction index.

These assets have been classified as at Level 3 valuation inputs. Footpaths are inspected annually and condition assessed.

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### Drainage infrastructure

Stormwater Drainage assets were independently valued as at 30th June 2020, at Current Replacement Cost. Assets within this class comprise pit, traps, pipes and channels. The Cost Approach is utilised with each asset being componentised into significant parts, with different useful lives and taking into account a range of factors in determination of fair value.

While unit rates based on elements, such as linear metres and pipe diameter, may be supported by market evidence (Level 2) other inputs such as estimates of consumption, residual value, asset condition and useful life, require extensive professional judgement and impact significantly on the final determination of fair value.

These assets have been indexed in 2024 using the NSW Reference Rates manual as published by the Office of Water.

These assets have been classified as Level 3 valuation inputs.

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## E2-1 Fair value measurement (continued)

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### Water supply network

Water Supply assets were valued by APV Valuers and Asset Management as at 30th June 2022 at Current Replacement Cost and utilising Fair Value measurement. Assets within this class comprise reservoirs, pumping stations, treatment plant and pipelines.

The Cost Approach is utilised with each asset being componentised into significant parts, with different useful lives and taking into account a range of factors.

While unit rates based on elements, such as linear metres and pipe diameter, may be supported by market evidence (Level 2) other inputs such as estimates of consumption, residual value, asset condition and useful life, require extensive professional judgement and impact significantly on the final determination of fair value.

These assets have been classified as Level 3 valuation inputs.

In non comprehensive valuation years, these assets are indexed each year in line with the NSW Reference Rates manual as published by the Office of Water.

There has been no change to the valuation process during the reporting period.

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### Sewerage network

Sewerage Network assets were valued by APV Valuers and Asset Management as at 30th June 2022 at Current Replacement Cost and utilising Fair Value measurement. Assets within this class comprise pumping stations, treatment plant and pipelines. The Cost Approach is utilised with each asset being componentised into significant parts, with different useful lives and taking into account a range of factors.

While unit rates based on elements, such as linear metres and pipe diameter, may be supported by market evidence (Level 2) other inputs such as estimates of consumption, residual value, asset condition and useful life, require extensive professional judgement and impact significantly on the final determination of fair value.

These assets have been classified as Level 3 valuation inputs.

In non comprehensive valuation years, these assets are indexed each year in line with the NSW Reference Rates manual as published by the Office of Water.

There has been no change to the valuation process during the reporting period.

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## E2-1 Fair value measurement (continued)

### Fair value measurements using significant unobservable inputs (level 3)

#### Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Buildings specialised	Cost approach	Unit price
Other structures	Cost approach	Unit price
Roads, bridges and footpaths	Cost approach	Unit price
Stormwater drainage	Cost approach	Asset condition, remaining lives
Water supply network	Cost approach	Asset condition, remaining lives
Sewer network	Cost approach	Asset condition, remaining lives
Tip assets	Cost approach	Unit price
Quarry assets	Cost approach	Unit price

## E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

	Buildings specialised		Other structures		Roads, bridges and footpaths		Stormwater drainage	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Opening balance</b>	<b>24,733</b>	26,011	<b>38,465</b>	22,992	<b>228,343</b>	214,386	<b>17,594</b>	16,354
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	1,085	(10,858)	(119)	13,684	6,198	2,267	—	—
Purchases (GBV)	53	1,281	1,825	1,161	3,851	2,250	—	128
Disposals (WDV)	—	—	—	—	(165)	(19)	—	—
Depreciation and impairment	(848)	(345)	(1,061)	(962)	(3,489)	(3,282)	(159)	(146)
Revaluation increment to equity (ARR)	1,706	8,644	1,863	1,590	12,017	12,741	885	1,258
<b>Closing balance</b>	<b>26,729</b>	<b>24,733</b>	<b>40,973</b>	<b>38,465</b>	<b>246,755</b>	<b>228,343</b>	<b>18,320</b>	<b>17,594</b>

	Water supply network		Sewer network		Tip assets		Quarry assets	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Opening balance</b>	<b>36,871</b>	34,285	<b>19,315</b>	17,883	<b>2,274</b>	2,529	<b>30</b>	125
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	71	655	—	251	—	—	—	—
Purchases (GBV)	3	120	—	204	(97)	(240)	83	(90)
Depreciation and impairment	(927)	(829)	(520)	(406)	(12)	(15)	(1)	(5)
Revaluation increment to equity (ARR)	1,822	2,640	953	1,383	—	—	—	—
<b>Closing balance</b>	<b>37,840</b>	<b>36,871</b>	<b>19,748</b>	<b>19,315</b>	<b>2,165</b>	<b>2,274</b>	<b>112</b>	<b>30</b>

## E2-1 Fair value measurement (continued)

	<b>Total</b>	
	<b>2024</b>	<b>2023</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Opening balance</b>	<b>367,625</b>	334,565
Transfers from/(to) another asset class	<b>7,235</b>	5,999
Purchases (GBV)	<b>5,718</b>	4,814
Disposals (WDV)	<b>(165)</b>	(19)
Depreciation and impairment	<b>(7,017)</b>	(5,990)
Revaluation increment to equity (ARR)	<b>19,246</b>	28,256
<b>Closing balance</b>	<b>392,642</b>	<b>367,625</b>

### Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### LIABILITIES NOT RECOGNISED

#### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme (Active Super) (the Fund), named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for the purposes of AASB119 Employee Benefits for the following reasons:

- 1) Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- 2) The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- 3) Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer; and
- 4) The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors set out above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members). Given this information it is not believed that there is sufficient reliable information to allow Council to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group.

As a result Council accounts for the subgroup under paragraph 34 of the Standard and in particular the additional disclosure requirements set out in paragraph 148 set out below.

*(a) a description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 July 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2024. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation, the next of which is due effective 30 June 2024, and monitored annually between triennials.

*b) a description of the extent to which Council can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

## E3-1 Contingencies (continued)

c) a description of any agreed allocation of a deficit or surplus on:

(i) wind up of the plan

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

(ii) the Council's withdrawal from the plan

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

d) Given Walgett Shire Council accounts for the plan as if it were a defined contribution plan in accordance with paragraph 34, the following information applies:

(i) the fact that the plan is a defined benefit plan is confirmed by Mercer Australia.

(ii) the reason why sufficient information is not available to enable the entity to enable Walgett Shire Council to account for the plan as a defined benefit plan is set out earlier in this statement.

(iii) Council's expected contribution to the plan for the next annual reporting period is \$9,800.24.

(iv) the amount of Council employer contributions to the defined section of the Local Government Superannuation Scheme (Active Super) and recognised as an expense for the year ending 30 June 2024 was \$13,400.09. Based on a Past Service Liabilities methodology the share of any funding surplus or deficit that can be attributed to Walgett Shire Council is 0.05%. The last formal valuation of the Fund was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

\* excluding other accumulation accounts and reserves in both assets and liabilities.

The key economic assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2024.

(v) an indication of the level of participation of Walgett Shire Council in the plan compared with other participating entities.

It is estimated that there are \$4,687.28 past service contributions remaining for Walgett Shire Council. An employer's past service contribution per annum as a percentage of the total past service contributions for all Pooled Employers (\$20 million for each year from 1 January 2022 to 31 December 2024) provides an indication of the level of participation of that employer compared with other employers in the Pooled Employers sub-group.

### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June 2023 may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

## E3-1 Contingencies (continued)

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Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

### **ASSETS NOT RECOGNISED**

#### **(i) Land under roads**

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

#### **(ii) Infringement notices/fines**

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F      People and relationships

F1     Related party disclosures

F1-1   Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, either directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	2024 \$ '000	2023 \$ '000
<b>Compensation:</b>		
Short-term benefits	1,213	983
Post-employment benefits	104	85
Termination benefits	180	455
<b>Total</b>	<b>1,497</b>	<b>1,523</b>

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responsibility for planning, directing and controlling the activities of the council, directly or

F1-1    Key management personnel (KMP) (continued)

Other transactions with KMP and their related parties

Council has determined that transactions at arm’s length between KMP and Council as part of Council’s business (but not transactions solely for the private inurement of any KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year \$ '000
<b>2024</b>		
Water cart hire	1	787
Property Lease	2	—
Plant and equipment hire	3	464
Employee expenses relating to close family members of KMP	4	83
<b>2023</b>		
Water cart hire	1	325
Property Lease	2	25
Plant and equipment hire	3	1,025
Employee expenses relating to close family members of KMP	4	166

- 1
- Council hires plant for water cartage from a Council KMP. The plant hire by Council is s
- 2
- Council leases a building in Lightning Ridge for the Council/Services Australia agency.
- 3
- Council enters into a tender contract for plant and equipment hire with multiple compan
- 4
- Close family members (2) of a Council KMP are employed by the Council under the Lo

of Council delivering a public service objective (e.g. access to library or Council swimming pool

ns ar 00	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
87	52	Annual contracted rate for adhoc work	—	—
—	—	Negotiated lease for 2 years with 2 x 3 year options	—	—
64	27	Annual contracted rate for adhoc work	—	—
83	—	NSW Local Government State Award 2017	—	—
25	—	Annual contracted rate for adhoc work	—	—
25	—	Negotiated lease for 2 years with 2 x 3 year options	—	—
25	158	Annual contracted rate for adhoc work	—	—
66	—	NSW Local Government State Award 2017	—	—

is subject to an annual plant hire tender process;

cy. The lessee business has 2 KMP as partners in the business;

panies. Two of the contracted businesses have directors who are KMPs for Council;  
Local Government Award, on an arms length basis.

## F1-2 Councillor and Mayoral fees and associated expenses

	2024 \$ '000	2023 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	21	21
Councillors' fees	124	121
Other Councillors' expenses (including Mayor)	25	44
<b>Total</b>	<b>170</b>	<b>186</b>

## F2 Other relationships

### F2-1 Audit fees

	2024 \$ '000	2023 \$ '000
--	-----------------	-----------------

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

#### Auditors of the Council - NSW Auditor-General:

##### (i) Audit and other assurance services

Audit and review of financial statements

	113	104
--	-----	-----

#### Remuneration for audit and other assurance services

#### Total Auditor-General remuneration

	113	104
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#### Non NSW Auditor-General audit firms

##### (i) Audit and other assurance services

Audit and review of financial statements

	5	8
--	---	---

#### Remuneration for audit and other assurance services

#### Total remuneration of non NSW Auditor-General audit firms

	5	8
--	---	---

#### Total audit fees

	118	112
--	-----	-----

## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of Operating Result

	2024 \$ '000	2023 \$ '000
<b>Net operating result from Income Statement</b>	<b>4,570</b>	15,081
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	8,258	7,066
(Gain) / loss on disposal of assets	133	21
Non-cash capital grants and contributions	–	(1,372)
Unwinding of discount rates on reinstatement provisions	141	309
Share of net (profits)/losses of associates/joint ventures using the equity method	50	(65)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(847)	(3,950)
Increase / (decrease) in provision for impairment of receivables	(13)	(185)
(Increase) / decrease of inventories	(268)	24
(Increase) / decrease of other current assets	20	(12)
Increase / (decrease) in payables	(215)	1,061
Increase / (decrease) in accrued interest payable	(2)	(1)
Increase / (decrease) in other accrued expenses payable	138	93
Increase / (decrease) in other liabilities	278	7
Increase / (decrease) in contract liabilities	530	(487)
Increase / (decrease) in employee benefit provision	172	(81)
Increase / (decrease) in other provisions	(267)	(330)
<b>Net cash flows from operating activities</b>	<b>12,678</b>	17,179

## G2-1 Commitments

### Capital commitments (exclusive of GST)

	2024 \$ '000	2023 \$ '000
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

#### Property, plant and equipment

Sewerage and water infrastructure	63	63
Buildings	408	796
Plant and equipment	629	758
Other	157	332
Road infrastructure	13,380	13,140
<b>Total commitments</b>	<b>14,637</b>	<b>15,089</b>

#### These expenditures are payable as follows:

Within the next year	14,637	10,089
Later than one year and not later than 5 years	–	5,000
<b>Total payable</b>	<b>14,637</b>	<b>15,089</b>

#### Sources for funding of capital commitments:

Unrestricted general funds	–	180
Future grants and contributions	13,053	13,947
Unexpended grants	870	28
Internally restricted reserves	629	758
Unexpended loans	85	176
<b>Total sources of funding</b>	<b>14,637</b>	<b>15,089</b>

#### Details of capital commitments

Reconstruction and sealing of Shire Road 103 Bugilbone Road, and Goangra Bridge funded by grants.

## G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

## G4 Statement of performance measures

### G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023      2022		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	586	1.33%	16.76%	(6.81)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	44,218				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	20,029	41.40%	33.34%	39.22%	> 60.00%
Total continuing operating revenue <sup>1</sup>	48,385				
3. Unrestricted current ratio					
Current assets less all external restrictions	26,807	7.04x	4.69x	5.48x	> 1.50x
Current liabilities less specific purpose liabilities	3,806				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	9,018	16.82x	17.74x	5.83x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	536				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,977	15.60%	16.25%	14.19%	< 10.00%
Rates and annual charges collectable	12,675				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	42,393	13.00	15.18	14.64	> 3.00
Monthly payments from cash flow of operating and financing activities	3,261	months	months	months	months

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

## G4-2 Statement of performance measures by fund

\$ '000		Gen 20
<b>1. Operating performance ratio</b>		
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1, 2</sup>		0.0
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>		
<b>2. Own source operating revenue ratio</b>		
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>		35.
Total continuing operating revenue <sup>1</sup>		
<b>3. Unrestricted current ratio</b>		
Current assets less all external restrictions		7.
Current liabilities less specific purpose liabilities		
<b>4. Debt service cover ratio</b>		
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>		13.
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)		
<b>5. Rates and annual charges outstanding percentage</b>		
Rates and annual charges outstanding		12.
Rates and annual charges collectable		
<b>6. Cash expense cover ratio</b>		
Current year's cash and cash equivalents plus all term deposits		10
Monthly payments from cash flow of operating and financing activities		mo

General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
2024	2023	2024	2023	2024	2023	
0.04%	18.31%	15.10%	1.61%	20.22%	8.47%	> 0.00%
35.37%	28.03%	94.73%	94.52%	99.26%	99.15%	> 60.00%
7.04x	4.69x	48.30x	32.83x	∞	∞	> 1.50x
13.06x	16.23x	∞	∞	∞	∞	> 2.00x
12.36%	14.00%	25.76%	23.03%	20.06%	20.02%	< 10.00%
10.00 months	12.46 months	23.07 months	17.26 months	172.45 months	129.33 months	> 3.00 months

**End of the audited financial statements**

## H Additional Council disclosures (unaudited)

### H1-1 Council information and contact details

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**Principal place of business:**

77 Fox Street  
Walgett NSW 2832

**Contact details**

**Mailing Address:**

PO Box 31  
Walgett NSW 2832

**Telephone:** 02 6828 6100

**Facsimile:** 02 6828 1608

**Opening hours:**

8:30am - 4:30pm  
Monday to Friday

**Internet:** [www.walgett.nsw.gov.au](http://www.walgett.nsw.gov.au)

**Email:** [admin@walgett.nsw.gov.au](mailto:admin@walgett.nsw.gov.au)

**Officers**

**GENERAL MANAGER**

Megan Dixon

**RESPONSIBLE ACCOUNTING OFFICER**

Ernest Mhande

**Public Officer**

Megan Dixon

**Auditors**

Auditor General  
New South Wales

**Elected members**

**Mayor**

Cr Jasen Ramien

**Councillors**

Cr Colin Hundy (Deputy Mayor)

Cr Michael Cooke

Cr Sue Currey

Cr Jane Keir

Cr Greg Rummery

Cr Alf Seaton

Cr Daniel Walford

Cr Ian Woodcock

**Other information**

**ABN:** 88 769 076 385

## Walgett Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2024

#### Independent Auditor's Reports:

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On the Financial Statements (Sect 417 [2])

#### **Independent Auditor's Report**

## Walgett Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2024

#### Independent Auditor's Reports: (continued)

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On the Financial Statements (Sect 417 [3])

#### **Independent Auditor's Report**

# Walgett Shire Council

## SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024

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*That the community utilise the opportunities that arise from  
our environment, to improve their quality of life, while  
embracing its ethnic and social diversity to the benefit of all.*



Special Purpose Financial Statements

for the year ended 30 June 2024

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<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Special Purpose Financial Statements:</b>	
Income Statement of water supply business activity	4
Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
<b>Note – Material accounting policy information</b>	<b>8</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>11</b>

## Walgett Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2024

### Statement by Councillors and Management

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#### Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:


- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 10 September 2024.

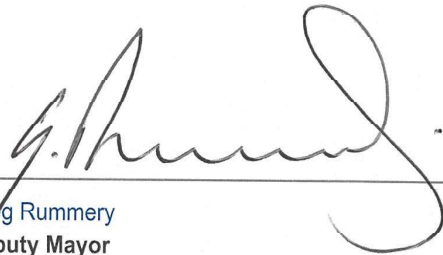


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Jasen Ramien

Mayor

10 September 2024



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Greg Rummary

Deputy Mayor

10 September 2024



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Megan Dixon

General Manager

10 September 2024



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Ernest Mhande

Responsible Accounting Officer

10 September 2024

## Walgett Shire Council

### Income Statement of water supply business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>Income from continuing operations</b>		
Access charges	1,807	1,672
User charges	727	569
Fees	336	280
Interest and investment income	394	219
Grants and contributions provided for operating purposes	171	57
Other income	8	—
<b>Total income from continuing operations</b>	<b>3,443</b>	<b>2,797</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	672	621
Materials and services	1,122	1,116
Depreciation, amortisation and impairment	927	829
Other expenses	202	186
<b>Total expenses from continuing operations</b>	<b>2,923</b>	<b>2,752</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>520</b>	<b>45</b>
Grants and contributions provided for capital purposes	11	102
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>531</b>	<b>147</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>531</b>	<b>147</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(130)	(11)
<b>Surplus (deficit) after tax</b>	<b>401</b>	<b>136</b>
<b>Plus accumulated surplus</b>	<b>12,252</b>	<b>12,104</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	130	11
<b>Closing accumulated surplus</b>	<b>12,783</b>	<b>12,251</b>
<b>Return on capital %</b>	<b>1.4%</b>	<b>0.1%</b>
<b>Subsidy from Council</b>	<b>1,122</b>	<b>1,450</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	401	136
Less: capital grants and contributions (excluding developer contributions)	(11)	(102)
<b>Surplus for dividend calculation purposes</b>	<b>390</b>	<b>34</b>
<b>Potential dividend calculated from surplus</b>	<b>195</b>	<b>17</b>

## Walgett Shire Council

### Income Statement of sewerage business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>Income from continuing operations</b>		
Access charges	987	954
User charges	1	11
Liquid trade waste charges	6	–
Interest and investment income	351	204
Grants and contributions provided for operating purposes	10	10
Other income	–	2
<b>Total income from continuing operations</b>	<b>1,355</b>	<b>1,181</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	208	130
Materials and services	336	528
Depreciation, amortisation and impairment	520	406
Other expenses	17	17
<b>Total expenses from continuing operations</b>	<b>1,081</b>	<b>1,081</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>274</b>	<b>100</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>274</b>	<b>100</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>274</b>	<b>100</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(69)	(25)
<b>Surplus (deficit) after tax</b>	<b>205</b>	<b>75</b>
<b>Plus accumulated surplus</b>	<b>12,309</b>	<b>12,209</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	69	25
<b>Closing accumulated surplus</b>	<b>12,583</b>	<b>12,309</b>
<b>Return on capital %</b>	<b>1.4%</b>	<b>0.5%</b>
<b>Subsidy from Council</b>	<b>576</b>	<b>677</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	206	74
<b>Surplus for dividend calculation purposes</b>	<b>206</b>	<b>74</b>
<b>Potential dividend calculated from surplus</b>	<b>103</b>	<b>39</b>

## Walgett Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	3,838	2,766
Receivables	1,378	1,108
<b>Total current assets</b>	<b>5,216</b>	<b>3,874</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	38,181	37,179
<b>Total non-current assets</b>	<b>38,181</b>	<b>37,179</b>
<b>Total assets</b>	<b>43,397</b>	<b>41,053</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	108	118
<b>Total current liabilities</b>	<b>108</b>	<b>118</b>
<b>Total liabilities</b>	<b>108</b>	<b>118</b>
<b>Net assets</b>	<b>43,289</b>	<b>40,935</b>
<b>EQUITY</b>		
Accumulated surplus	12,783	12,251
Revaluation reserves	30,506	28,684
<b>Total equity</b>	<b>43,289</b>	<b>40,935</b>

## Walgett Shire Council

### Statement of Financial Position of sewerage business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	8,062	7,275
Receivables	252	246
<b>Total current assets</b>	<b>8,314</b>	<b>7,521</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	19,756	19,322
<b>Total non-current assets</b>	<b>19,756</b>	<b>19,322</b>
<b>Total assets</b>	<b>28,070</b>	<b>26,843</b>
<b>Net assets</b>	<b>28,070</b>	<b>26,843</b>
<b>EQUITY</b>		
Accumulated surplus	12,583	12,309
Revaluation reserves	15,487	14,534
<b>Total equity</b>	<b>28,070</b>	<b>26,843</b>

## Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the *Local Government Act 1993 (NSW)*, the *Local Government (General) Regulation 2005*, and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current values of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

### Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

#### Category 1

(where gross operating turnover is over \$2 million)

##### a. Walgett Shire Council Combined Water Supply Services

Council's water supply activities servicing the towns of Walgett, Lightning Ridge and villages.

#### Category 2

(where gross operating turnover is less than \$2 million)

##### a. Walgett Shire Council Combined Sewerage Services

Council's sewerage reticulation & treatment activity servicing the towns of Walgett, Lightning Ridge and Collarenebri.

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in the Special Purpose Financial Statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

Corporate income tax rate – **25%** (LY 25%)

Land tax – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of **2.0%** applies.

## Note – Material accounting policy information (continued)

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment (DPIE) – Best Practice Water Supply and Sewer Guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the DPIE – Best Practice Water & Sewer Guidelines as a ‘dividend for taxation equivalent’, may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Walgett Shire Council did not pay a dividend in this financial year.

### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to Council as the ‘owner’ of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face ‘true’ commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council’s borrowing rate for its business activities.

Council has no borrowings on its Category 1 businesses this financial year.

### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, ‘subsidies disclosed’ (in relation to National Competition Policy) represents the difference between revenue generated from ‘rate of return’ pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

The NCP policy statement requires that councils with Category 1 businesses ‘would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field’.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council’s business activities on the Income Statement.

The rate of return is calculated as follows:

Note – Material accounting policy information (continued)

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Walgett Shire Council did not pay a dividend in this financial year. All dividends stated within these accounts are notional.

Walgett Shire Council

Special Purpose Financial Statements  
for the year ended 30 June 2024

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# Walgett Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2024

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*That the community utilise the opportunities that arise from  
our environment, to improve their quality of life, while  
embracing its ethnic and social diversity to the benefit of all.*



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## Walgett Shire Council

## Permissible income for general rates

	Notes	Calculation 2023/24 \$ '000	Calculation 2024/25 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	6,029	6,280
Plus or minus adjustments <sup>2</sup>	b	23	(5)
<b>Notional general income</b>	c = a + b	<b>6,052</b>	<b>6,275</b>
<b>Permissible income calculation</b>			
Percentage increase	d	3.70%	4.51%
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	224	283
<b>Sub-total</b>	g = (c + e + f)	<b>6,276</b>	<b>6,558</b>
Plus (or minus) last year's carry forward total	h	28	24
<b>Sub-total</b>	j = (h + i)	<b>28</b>	<b>24</b>
<b>Total permissible income</b>	k = g + j	<b>6,304</b>	<b>6,582</b>
Less notional general income yield	l	6,280	6,582
<b>Catch-up or (excess) result</b>	m = k - l	<b>24</b>	<b>—</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	n	—	6
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	<b>24</b>	<b>6</b>

**Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Permissible income for general rates

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Permissible income for general rates: PLUS PDF inserted here

# Walgett Shire Council

## Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost	Estimated cost	2023/24
		to bring assets to satisfactory standard	to bring to the agreed level of service set by Council	Required maintenance
		\$ '000	\$ '000	\$ '000
Buildings	Buildings – non-specialised	1,000	1,000	13
	Buildings – specialised	2,500	2,000	4
	Sub-total	3,500	3,000	55
Other structures	Other structures	1,000	1,500	18
	Sub-total	1,000	1,500	18
Roads	Roads inc Bulk earthworks	8,500	6,000	3,60
	Sub-total	8,500	6,000	3,60
Water supply network	Water supply network	6,100	6,100	2,44
	Sub-total	6,100	6,100	2,44
Sewerage network	Sewerage network	1,000	1,000	74
	Sub-total	1,000	1,000	74
Stormwater drainage	Stormwater drainage	750	750	24
	Sub-total	750	750	24
Total – all assets		20,850	18,350	7,77

(a) Required maintenance is the amount identified in Council's asset management plans.

### Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) des
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

2023/24 Required maintenance <sup>a</sup> \$ '000	2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
				1	2	3	4	5
139	264	9,158	10,915	20.0%	30.0%	30.0%	15.0%	5.0%
417	481	26,729	42,840	35.0%	23.0%	17.0%	20.0%	5.0%
556	745	35,887	53,755	32.0%	24.4%	19.6%	19.0%	5.0%
189	121	40,973	63,142	30.0%	22.0%	20.0%	10.0%	18.0%
189	121	40,973	63,142	30.0%	22.0%	20.0%	10.0%	18.0%
3,604	4,926	246,755	349,692	65.0%	12.0%	14.0%	5.0%	4.0%
3,604	4,926	246,755	349,692	65.0%	12.0%	14.0%	5.0%	4.0%
2,448	1,722	37,840	59,528	16.0%	20.0%	25.0%	30.0%	9.0%
2,448	1,722	37,840	59,528	16.0%	20.0%	25.0%	30.0%	9.0%
741	549	19,748	35,682	2.0%	30.0%	47.0%	18.0%	3.0%
741	549	19,748	35,682	2.0%	30.0%	47.0%	18.0%	3.0%
241	170	18,320	23,477	0.0%	5.0%	1.0%	90.0%	4.0%
241	170	18,320	23,477	0.0%	5.0%	1.0%	90.0%	4.0%
7,779	8,233	399,523	585,276	46.8%	15.8%	17.8%	13.6%	6.0%

Description

## Walgett Shire Council

## Report on infrastructure assets as at 30 June 2024

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023      2022		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals <sup>1</sup>	1,005	13.78%	56.25%	28.88%	> 100.00%
Depreciation, amortisation and impairment	7,293				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	20,850	5.15%	5.42%	5.06%	< 2.00%
Net carrying amount of infrastructure assets	404,932				
Asset maintenance ratio					
Actual asset maintenance	8,233	105.84%	159.30%	147.80%	> 100.00%
Required asset maintenance	7,779				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	18,350	3.14%	3.38%	2.96%	
Gross replacement cost	585,276				

(\*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

# Walgett Shire Council

## Report on infrastructure assets as at 30 June 2024

### Infrastructure asset performance indicators (by fund)

\$ '000	General fund	
	2024	2023
<b>Buildings and infrastructure renewals ratio</b>		
Asset renewals <sup>1</sup>		
Depreciation, amortisation and impairment	17.14%	65.5%
<b>Infrastructure backlog ratio</b>		
Estimated cost to bring assets to a satisfactory standard		
Net carrying amount of infrastructure assets	3.96%	4.19%
<b>Asset maintenance ratio</b>		
Actual asset maintenance		
Required asset maintenance	129.89%	211.7%
<b>Cost to bring assets to agreed service level</b>		
Estimated cost to bring assets to an agreed service level set by Council		
Gross replacement cost	2.30%	2.48%

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity or increases capacity/performance.

Fund	Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	
5.52%	0.32%	4.70%	0.00%	50.25%	> 100.00%
4.19%	16.12%	16.54%	5.06%	5.18%	< 2.00%
1.71%	70.34%	79.04%	74.09%	105.23%	> 100.00%
2.48%	10.25%	10.78%	2.80%	2.94%	

capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that



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